

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are set forth in the *Order (I) Directing Joint Administration of Chapter 11 Cases and (II) Granting Related Relief* [Docket No. 76]. The location of the Debtors' service address is PO BOX 961020, Fort Worth, TX 76161-0020. Or, for delivery by Airborne, Federal Express & other Courier Services: 685 John B. Sias Memorial Parkway Suite 255, Fort Worth, TX 76134.

(the “Fee Application”)² for the period from February 17, 2020 through May 31, 2020 (the “Fee Period”).

K&E submits the Fee Application as an interim fee application in accordance with the *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief* [Docket No. 380] (the “Interim Compensation Order”), which permits K&E to file interim fee applications every 90 days.

General Information

Name of Applicant:	Kirkland & Ellis LLP and Kirkland & Ellis International LLP
Authorized to Provide Services to:	Pier 1 Imports, Inc., <i>et al.</i>
Petition Date:	February 17, 2020
Date of Order Authorizing the Debtors to Retain K&E [Docket No. 386]:	March 18, 2020, <i>nunc pro tunc</i> to February 17, 2020

Summary of Fees and Expenses Sought in the Fee Application

Period for Which Compensation and Reimbursement is Sought in the Fee Application:	February 17, 2020 through May 31, 2020
Voluntary Fee Waiver and Expense Reduction in this Fee Period: ³	Reduced fees by \$65,840.00 and expenses by \$583.43
Amount of Compensation Sought as Actual, Reasonable, and Necessary for the Fee Period:	\$3,601,661.00
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary for the Fee Period:	\$100,656.48
Total Compensation and Expense Reimbursement Requested for the Fee Period:	\$3,702,317.48

² Capitalized terms used but not otherwise defined in this Summary shall have the meanings ascribed to such terms in the Fee Application.

³ K&E voluntarily reduced its fees and expenses by the amounts described above and consequently does not seek payment of these fees and expenses in this Fee Application.

Rate Increases Applicable to the Fee Period

Total Amount of Compensation
Sought for the Fee Period, Calculated
Using Rates as of the Date of Retention: \$3,601,661.00

Summary of Past Requests for Compensation and Prior Payments

Total Amount of Compensation Previously
Requested Pursuant to the Interim Compensation
Order to Date: \$3,601,661.00⁴

Total Amount of Expense
Reimbursement Previously Requested
Pursuant to the Interim Compensation Order to Date: \$100,656.48

Total Compensation Approved
Pursuant to the Interim Compensation Order to Date: \$0.00

Total Amount of Expense Reimbursement Approved
Pursuant to the Interim Compensation Order to Date: \$0.00

Total Allowed Compensation Paid to Date: \$0.00

Total Allowed Expenses Paid to Date: \$0.00

Compensation Sought in
this Application Already Paid Pursuant to
the Interim Compensation Order But Not Yet
Allowed: \$2,372,604.01⁵

⁴ The *Summary of First Monthly Application of Kirkland & Ellis LLP and Kirkland & Ellis International LLP for Allowance of Administrative Claim for Compensation and Reimbursement of Expenses for the Interim Period February 17, 2020 Through March 31, 2020* [Docket No. 557] contained a clerical error such that the cover sheet listed \$2,226,005.50 as the amount of total fees incurred during the applicable fee period, when the invoice actually reflected \$2,266,005.50 in total fees.

⁵ Reflects 80% payment of fees requested pursuant to the Debtors' first and second monthly fee statements filed in these cases [Docket Nos. 557 and 758]. The Debtors have requested payment of fees pursuant to a third monthly fee statement subsequently filed in these cases [Docket No. 824], but have not yet received payment on this request.

Expenses Sought In This
Application Already Paid Pursuant to the
Interim Compensation Order But Not Yet Allowed: \$99,195.99⁶

⁶ Reflects 100% of expense reimbursement requested pursuant to the monthly fee statements filed in these cases.

Richmond, Virginia
Dated: July 10, 2020

/s/ Jeremy S. Williams

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**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:)	
)	Chapter 11
)	
PIER 1 IMPORTS, INC., <i>et al.</i> , ¹)	Case No. 20-30805 (KRH)
)	
Debtors.)	(Jointly Administered)
)	

**INTERIM FEE APPLICATION OF KIRKLAND & ELLIS LLP AND
KIRKLAND & ELLIS INTERNATIONAL LLP, ATTORNEYS FOR
THE DEBTORS AND DEBTORS IN POSSESSION, FOR THE PERIOD
FROM FEBRUARY 17, 2020 THROUGH AND INCLUDING MAY 31, 2020**

Kirkland & Ellis LLP and Kirkland & Ellis International LLP (collectively, “K&E”), attorneys for the above-captioned debtors and debtors in possession (collectively, the “Debtors”), hereby submit this interim fee application (the “Fee Application”) for allowance of compensation

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are set forth in the *Order (I) Directing Joint Administration of Chapter 11 Cases and (II) Granting Related Relief* [Docket No. 76]. The location of the Debtors’ service address is PO BOX 961020, Fort Worth, TX 76161-0020. Or, for delivery by Airborne, Federal Express & other Courier Services: 685 John B. Sias Memorial Parkway Suite 255, Fort Worth, TX 76134.

for professional services provided in the amount of \$3,601,661.00 and reimbursement of actual and necessary expenses in the amount of \$100,656.48 that K&E incurred for the period from February 17, 2020 through May 31, 2020 (the “Fee Period”). In support of this Fee Application, K&E submits the declaration of Joshua A. Sussberg, a partner at K&E, (the “Sussberg Declaration”), which is attached hereto as Exhibit A and incorporated by reference. In further support of this Fee Application, K&E respectfully states as follows.

Jurisdiction

1. The United States Bankruptcy Court for the Eastern District of Virginia (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference from the United States District Court for the Eastern District of Virginia*, dated August 15, 1984. The Debtors confirm their consent, pursuant to Rule 7008 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), to the entry of a final order by the Court in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

2. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The bases for the relief requested herein are sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Rule 2016-1 of the Local Rules of the United States Bankruptcy Court for the Eastern District of Virginia (the “Local Bankruptcy Rules”), the *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief* [Docket No. 280] and (the “Interim Compensation Order”).

Background

4. On February 17, 2020 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. These chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b) [Docket No. 76]. On February 27, 2020, the United States Trustee for the Eastern District of Virginia (the “U.S. Trustee”) appointed an official committee of unsecured creditors (the “Committee”) pursuant to section 1102 of the Bankruptcy Code [Docket No. 176]. No request for the appointment of a trustee or examiner has been made in these chapter 11 cases.

5. A description of the Debtors’ businesses, the reasons for commencing the chapter 11 cases, and the relief sought from the Court to allow for a smooth transition into chapter 11 are set forth in the *Declaration of Robert J. Riesbeck, Chief Executive Officer of Pier 1 Imports, Inc., in Support of Chapter 11 Petitions and First Day Motions* [Docket No. 30], which are incorporated herein by reference.

6. On March 17, 2020, the Court entered the Interim Compensation Order, which sets forth the procedures for interim compensation and reimbursement of expenses for all professionals in these cases.

Preliminary Statement

7. Despite the challenges the Debtors have faced in these chapter 11 cases, during and after the Fee Period, the Debtors have, with the assistance of K&E, worked tirelessly to maximize value for stakeholders and seek closure for all parties. At the outset of these cases, the Debtors pursued a value-maximizing going-concern sale while also initiating a process to right-size their brick-and-mortar store footprint. Unfortunately, the COVID-19 pandemic disrupted the Debtors’

going-concern sale efforts, but the pandemic did not interfere with the Debtors' efforts to maximize value for all parties.

8. Accordingly, in response to the pandemic, the Debtors filed the *Debtors' Emergency Motion for Entry of an Order (I) Approving Relief Related to the Interim Budget, (II) Temporarily Adjourning Certain Motions and Applications for Payments, and (III) Granting Related Relief* [Docket No. 438] (the "Emergency Budget Motion"), seeking authority to preserve liquidity during the first months of the pandemic in order to be able to resume operations. Unfortunately, despite the Debtors' best efforts, they could not find a going-concern purchaser nor continue to operate through these challenge times.

9. Accordingly, the Debtors negotiated and executed a settlement and restructuring term sheet with the DIP lenders, the term lenders, and the Committee in order to facilitate a value-maximizing resolution to these chapter 11 cases through a chapter 11 plan. The Debtors then sought and obtained authority to begin to wind-down their operations and moved speedily towards pursuing a plan and disclosure statement process. On June 24, 2020, the Debtors obtained approval of the disclosure statement [Docket No. 804] and are in the process of soliciting votes in advance of a confirmation hearing currently scheduled for July 30, 2020. In addition, the Debtors held an auction for their e-commerce and IP assets and, following an auction, recognized Retail Ecommerce Ventures LLC as the winning bidder with a bid of \$31 million. The sale hearing is scheduled for July 15, 2020. That sale is expected to close at the end of July and the Debtors expect to complete the wind-down by the end of October 2020. The Debtors also filed a motion to sell the Mansfield distribution center [Docket No. 829], a hearing for which is scheduled for July 23, 2020.

10. From an administrative and operational perspective, during the Fee Period the

Debtors also established a prepetition and administrative claims bar date, stabilized operations (including working extensively with landlords and vendors), filed schedules and statements, and responded to numerous informal and formal requests from their stakeholders.

The Debtors' Retention of K&E

11. On March 18, 2020, the Court entered the *Order Authorizing the Retention and Employment of Kirkland & Ellis LLP and Kirkland & Ellis International LLP as Attorneys for the Debtors and Debtors in Possession Effective Nunc Pro Tunc to the Petition Date* [Docket No. 386] (the “Retention Order”), attached hereto as **Exhibit B** and incorporated by reference. The Retention Order authorizes the Debtors to compensate and reimburse K&E in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, and the Interim Compensation Order. The Retention Order also authorizes the Debtors to compensate K&E at K&E’s hourly rates charged for services of this type and to reimburse K&E for K&E’s actual and necessary out-of-pocket expenses incurred, subject to application to this Court. The particular terms of K&E’s engagement are detailed in the engagement letter by and between K&E and the Debtors, effective as of March 6, 2019, and attached hereto as **Exhibit C** (the “Engagement Letter”).

12. The Retention Order authorizes K&E to provide the following services consistent with and in furtherance of the services enumerated above:

- a. advising the Debtors with respect to their powers and duties as debtors-in-possession in the continued management and operation of their business and properties;
- b. preparing pleadings, including motions, applications, answers, orders, reports, and papers necessary or otherwise beneficial to the administration of the Debtors’ estates and consistent with the services identified in the Retention Order;

- c. appearing before the Court and any appellate courts to represent the interests of the Debtors' estates before those courts in connection with the services in the Retention Order; and
- d. performing all other legal services reasonably necessary or otherwise beneficial for the Debtors in connection with these chapter 11 cases.

Disinterestedness of K&E

13. To the best of the Debtors' knowledge and as disclosed in the *Declaration of Joshua A. Sussberg in Support of the Debtors' Application for the Entry of an Order Authorizing the Retention and Employment of Kirkland & Ellis LLP and Kirkland & Ellis International LLP as Attorneys for the Debtors and Debtors in Possession Effective Nunc Pro Tunc to the Petition Date* [Docket No. 192] (the "K&E Declaration"), (a) K&E is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code, and does not hold or represent an interest adverse to the Debtors' estates and (b) K&E has no connection to the Debtors, their creditors, or other parties in interest, except as may be disclosed in the K&E Declaration.

14. K&E may have in the past represented, may currently represent, and likely in the future will represent parties in interest in connection with matters unrelated to the Debtors in these chapter 11 cases. In the K&E Declaration, K&E disclosed its connections to parties in interest that it has been able to ascertain using its reasonable efforts. K&E will update the K&E Declaration, as appropriate, if K&E becomes aware of relevant and material new information.

15. K&E performed the services for which it is seeking compensation on behalf of the Debtors and their estates, and not on behalf of any committee, creditor, or other entity.

16. Except to the extent of the advance payments paid to K&E that K&E previously disclosed to this Court in the K&E Declaration, K&E has received no payment and no promises

for payment from any source other than the Debtors for services provided or to be provided in any capacity whatsoever in connection with these chapter 11 cases.

17. Pursuant to Bankruptcy Rule 2016(b), K&E has not shared, nor has K&E agreed to share (a) any compensation it has received or may receive with another party or person other than with the partners, counsel, and associates of K&E or (b) any compensation another person or party has received or may receive.

Summary of Compliance with Interim Compensation Order

18. This Fee Application has been prepared in accordance with the Interim Compensation Order.

19. K&E seeks interim compensation for professional services rendered to the Debtors during the Fee Period in the amount of \$3,601,661.00 and reimbursement of actual and necessary expenses incurred in connection with providing such services in the amount of \$100,656.48. During the Fee Period, K&E attorneys and paraprofessionals expended a total of 3,948.00 hours for which compensation is requested.

20. In accordance with the Interim Compensation Order, as of the date hereof, K&E has received payments totaling \$2,471,800.00 (\$2,372,604.01 of which was for services provided and \$99,195.99 of which was for reimbursement of expenses) for the Fee Period. Accordingly, by this Fee Application, and to the extent such amounts have not been paid by the time of the hearing on this Fee Application, K&E seeks payment of \$1,230,517.48, which amount represents the entire amount of the unpaid fees and expenses incurred during the Fee Period.²

² This amount also reflects the 20% holdback for the Fee Period.

Fees and Expenses Incurred During Fee Period

A. Customary Billing Disclosures.

21. K&E's hourly rates are set at a level designed to compensate K&E fairly for the work of its attorneys and paraprofessionals and to cover fixed and routine expenses. The hourly rates and corresponding rate structure utilized by K&E in these chapter 11 cases are equivalent to the hourly rates and corresponding rate structure used by K&E for other restructuring matters, as well as similar complex corporate, securities, and litigation matters whether in court or otherwise, regardless of whether a fee application is required. The rates and rate structure reflect that such restructuring and other complex matters typically are national in scope and typically involve great complexity, high stakes, and severe time pressures. For the convenience of the Court and all parties in interest, attached hereto as **Exhibit D** is K&E's budget and staffing plan for this Fee Period and attached hereto as **Exhibit E** is a summary of blended hourly rates for timekeepers who billed to non-bankruptcy matters and blended hourly rates for timekeepers who billed to the Debtors during the Fee Period.

B. Fees Incurred During Fee Period.

22. In the ordinary course of K&E's practice, K&E maintains computerized records of the time expended to render the professional services required by the Debtors and their estates. For the convenience of the Court and all parties in interest, attached hereto as **Exhibit F** is a summary of fees incurred and hours expended during the Fee Period, setting forth the following information:

- the name of each attorney and paraprofessional for whose work on these chapter 11 cases compensation is sought;
- each attorney's year of bar admission and area of practice concentration;
- the aggregate time expended and fees billed by each attorney and each paraprofessional during the Fee Period;

- the hourly billing rate for each attorney and each paraprofessional at K&E's current billing rates;
- the hourly billing rate for each attorney and each paraprofessional as disclosed in the first interim application;
- the number of rate increases since the inception of the case; and
- a calculation of total compensation requested using the rates disclosed in the *Debtors' Application for Entry of an Order Authorizing the Retention and Employment of Kirkland & Ellis LLP and Kirkland & Ellis International LLP as Attorneys for the Debtors and Debtors in Possession Effective Nunc Pro Tunc to the Petition Date* [Docket No. 192] (the "Retention Application").

C. Expenses Incurred During Fee Period.

23. In the ordinary course of K&E's practice, K&E maintains a record of expenses incurred in the rendition of the professional services required by the Debtors and their estates and for which reimbursement is sought. K&E currently charges \$0.16 per page for standard duplication in its offices in the United States. K&E does not charge its clients for incoming facsimile transmissions.

24. For the convenience of the Court and all parties in interest, attached hereto as **Exhibit G** is a summary for the Fee Period, setting forth the total amount of reimbursement sought with respect to each category of expenses for which K&E is seeking reimbursement.

Summary of Legal Services Rendered During the Fee Period

25. As discussed above, during the Fee Period, K&E provided extensive and important professional services to the Debtors in connection with these chapter 11 cases. These services were often performed under severe time constraints and were necessary to address a multitude of critical issues both unique to these chapter 11 cases and typically faced by large corporate debtors in similar cases of this magnitude and complexity.

26. To provide a meaningful summary of K&E's services provided on behalf of the Debtors and their estates, K&E has established, in accordance with its internal billing procedures, certain subject matters categories (each, a "Matter Category") in connection with these chapter 11 cases. The following is a summary of the fees and hours billed for each Matter Category in the Fee Period:³

Matter Number	Project Category Description	Hours		Total Compensation	
		Budgeted	Billed	Budgeted	Billed
2	Chapter 11 Filing & First Day Pleadings	305 - 340	345.20	\$279,500 - \$310,000	\$285,743.50
3	Corporate & Governance Matters	107 - 118	111.40	\$103,000 - \$114,000	\$114,903.50
4	Disclosure Statement / Plan / Confirmation	1,367 - 1,520	483.80	\$1,247,000 - \$1,387,000	\$464,914.00
5	Financing and Cash Collateral	647 - 721	386.90	\$602,000 - \$672,000	\$391,119.50
6	Automatic Stay Issues	120 - 144	23.40	\$107,000 - \$117,000	\$16,256.50
7	Section 363 Issues	239 - 265	221.70	\$215,000 - \$237,000	\$235,617.50
8	Executory Contracts & Unexpired Leases	328 - 364	230.00	\$301,000 - \$333,000	\$197,157.00
9	Business Operations	340 - 376	402.10	\$301,000 - \$333,000	\$364,412.00
10	Claims Administration	130 - 212	88.80	\$145,000 - \$162,000	\$77,614.00
11	U.S. Trustee and Statutory Reporting	97 - 107	70.80	\$103,000 - \$113,000	\$75,818.00
12	Hearings	222 - 248	210.50	\$206,000 - \$227,000	\$195,429.50
13	Non-Working Travel	204 - 227	59.90	\$94,000 - \$104,000	\$59,040.00
14	Employee Issues	390 - 434	314.60	\$361,000 - \$400,000	\$306,840.50
15	Insurance	120 - 134	4.10	\$103,000 - \$113,000	\$3,759.00
16	Utilities	120 - 124	45.60	\$103,000 - \$113,000	\$35,883.50
17	Tax Issues	168 - 186	63.80	\$154,000 - \$173,000	\$62,887.00
18	Environmental Issues	54 - 60	\$0.00	\$66,000 - \$75,000	\$0.00
19	International Issues	119 - 132	9.70	\$103,000 - \$113,000	\$9,531.00
20	Case Administration	281 - 311	197.80	\$215,000 - \$237,000	\$161,535.00
21	Retention K&E	185 - 205	252.10	\$154,000 - \$173,000	\$175,830.50
22	Retention Non-K&E	192 - 213	402.90	\$154,000 - \$173,000	\$342,687.00
24	Committee Matters	28 - 31	22.90	\$25,000 - \$28,000	\$24,682.50
Totals		5,845 - 6,496	3,948.00	\$5,160,000 - \$5,724,000	\$3,601,661.00

27. The following is a summary, by Matter Category, of the most significant

³ In certain instances K&E may have billed the same amount of fees, but different amount of hours to different matter categories. This difference is the result of different staffing of each such matter category.

professional services provided by K&E during the Fee Period. This summary is organized in accordance with K&E's internal system of matter numbers. The detailed descriptions demonstrate that K&E was heavily involved in performing services for the Debtors on a daily basis, often including night and weekend work, to meet the needs of the Debtors' estates in these chapter 11 cases. A schedule setting forth a description of the Matter Categories utilized in this case, the number of hours expended by K&E partners, associates and paraprofessionals by matter, and the aggregate fees associated with each matter is attached hereto as **Exhibit H**.

28. In addition, K&E's computerized records of time expended providing professional services to the Debtors and their estates are attached hereto as **Exhibit I**, and K&E's records of expenses incurred during the Fee Period in the rendition of professional services to the Debtors and their estates are attached as **Exhibit J**.

(a) **Chapter 11 Filing & First Day Pleadings [Matter No. 2]**

Total Fees: \$285,743.50

Total Hours: 345.20

29. This Matter Category includes time spent by K&E attorneys and paraprofessionals providing services relating to the filing of the Debtors' chapter 11 petitions and various "first day" pleadings and related notices during the initial days of these chapter 11 cases, including, without limitation: (a) reviewing and revising the Debtors' petitions and "first day" motions, proposed orders, affidavits, and notices; and (b) preparing for the "first day" hearing, including drafting hearing notes and related materials and preparing potential witnesses in connection with certain of the first day motions.

30. Specifically, the Debtors filed several motions seeking orders authorizing the Debtors to pay various prepetition claims. Entry of these orders eased the strain on the Debtors' relationships with, among others, employees, vendors, customers, and taxing authorities as a

consequence of the commencement of these chapter 11 cases. These orders authorized the Debtors to, among other things,: (a) pay certain vendors, suppliers, and lien claimants; (b) pay certain prepetition employee wages and benefits; (c) maintain their cash management system; (d) use prepetition bank accounts, checks, and other business forms; (e) make tax payments to federal, local, provincial, and state taxing authorities; (f) prevent utility companies from discontinuing services; (g) secure debtor-in-possession financing; and (h) maintain prepetition insurance policies and enter into new insurance policies in the ordinary course of business.

(b) **Corporate & Governance Matters [Matter No. 3]**

Total Fees: \$114,903.50

Total Hours: 111.40

31. This Matter Category includes time spent by K&E attorneys and paraprofessionals providing services related to corporate governance matters. Specifically, K&E attorneys and paraprofessionals spent time:

- (i) preparing for and participating in meetings with the Debtors' board of directors in connection with corporate and financial aspects of the chapter 11 process;
- (ii) preparing, reviewing, and revising materials for board meetings;
- (iii) analyzing, discussing, and addressing various corporate governance issues;
- (iv) drafting, reviewing, and revising securities filings and related documents; and
- (v) complying with corporate governance requirements, including revising minutes, board resolutions, certificates, and amendments to corporate documents, as necessary.

(c) **Disclosure Statement / Plan / Confirmation [Matter No. 4]**

Total Fees: \$464,914.00

Total Hours: 483.80

32. This Matter Category includes time spent by K&E attorneys and paraprofessionals providing services related to developing the Plan and related Disclosure Statement. Specifically, K&E attorneys and paraprofessionals spent time:

- (i) researching and conducting diligence regarding legal and factual issues relevant to the Plan process;
- (ii) drafting and filing the Debtors' *Joint Chapter 11 Plan of Pier 1 Imports, Inc. and its Debtor Affiliates* (the "Plan") [Docket No. 178] and the Debtors' *Disclosure Statement for the Joint Chapter 11 Plan of Pier 1 Imports, Inc. and its Debtor Affiliates* (the "Disclosure Statement") [Docket No. 179];
- (iii) drafting and filing the *Debtors' Motion for Entry of an Order (I) Approving the Adequacy of the Disclosure Statement, (II) Approving the Solicitation and Notice Procedures with Respect to Confirmation of the Debtors' Proposed Joint Chapter 11 Plan, (III) Approving the Forms of Ballots and Notices in Connection Therewith, (IV) Scheduling Certain Dates With Respect Thereto, and (V) Granting Related Relief* [Docket No. 180];
- (iv) researching, drafting, negotiating, and filing the *Debtors' Motion to Extend Their Exclusive Period to File a Chapter 11 Plan and Solicit Acceptances Thereof* [Docket No. 666];
- (v) negotiating and drafting multiple amendments to the Plan Support Agreement;
- (vi) coordinating with the Debtors' other advisors regarding the Plan and Disclosure Statement; and
- (vii) responding to various inquiries from stakeholders regarding each of the foregoing;

(d) **Financing and Cash Collateral [Matter No. 5]**

Total Fees: \$391,119.50

Total Hours: 386.90

33. This Matter Category includes time spent by K&E attorneys and paraprofessionals providing services relating to securing approval of the Debtors' debtor-in-possession financing facility (the "DIP Facility") and the use of cash collateral as defined in section 363(a) of the Bankruptcy Code ("Cash Collateral"). On the Petition Date, the Debtors filed the *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors to Obtain Postpetition Financing, (II) Authorizing the Debtors to Use Cash Collateral, (III) Granting Liens and Providing Superpriority Administrative Expense Status, (IV) Granting Adequate Protection to the Prepetition Secured Parties, (V) Modifying the Automatic Stay, (VI) Scheduling a Final Hearing, and (VII) Granting Related Relief* [Docket No. 25] (the "DIP Motion"). On February 18, 2019, the Court entered the *Interim Order ((I) Authorizing the Debtors to Obtain Postpetition Financing, (II) Authorizing the Debtors to Use Cash Collateral, (III) Granting Liens and Providing Superpriority Administrative Expense Status, (IV) Granting Adequate Protection to the Prepetition Secured Parties, (V) Modifying the Automatic Stay, (VI) Scheduling a Final Hearing, and (VII) Granting Related Relief* [Docket No. 93] (the "Interim DIP Order"). Following entry of the Interim DIP Order, the Debtors engaged in negotiations with the Committee and other parties. After the Debtors resolved contested issues, on March 13, 2020, the Court entered the *Final Order ((I) Authorizing the Debtors to Obtain Postpetition Financing, (II) Authorizing the Debtors to Use Cash Collateral, (III) Granting Liens and Providing Superpriority Administrative Expense Status, (IV) Granting Adequate Protection to the Prepetition Secured Parties, (V) Modifying the*

Automatic Stay, (VI) Scheduling a Final Hearing, and (VII) Granting Related Relief
[Docket No. 342] (the “Final DIP Order”).

34. K&E’s efforts were critical in securing the consensual use of cash collateral and DIP financing which has provided the Debtors with the necessary liquidity to fund the Debtors’ operations during these chapter 11 cases. Specifically, K&E attorneys and paraprofessionals spent time:

- (i) negotiating, drafting, and finalizing documentation and interim and final orders approving the DIP Facility and use of Cash Collateral, including various provisions addressing concerns of parties in interest in these chapter 11 cases;
- (ii) responding to discovery requests and formal and informal objections to the DIP Facility and preparing for a contested hearing regarding the same;
- (iii) preparing for closing of the DIP Facility, including finalizing closing documentation, as well as negotiating and preparing amendment, consent, security, and applicable compliance documentation;
- (iv) analyzing and discussing cash management and financing issues with the Debtors, the Debtors’ other professionals, and various stakeholders in these chapter 11 cases; and
- (v) responding to requests for information from and engaging with various stakeholders regarding the DIP Facility and the Debtors’ cash management system.

(e) **Automatic Stay Issues [Matter No. 6]**

Total Fees: \$16,256.50
Total Hours: 23.40

35. This Matter Category includes time spent by K&E attorneys and paraprofessionals providing services relating to the imposition of the automatic stay. Specifically, K&E attorneys and paraprofessionals spent time:

- (i) responding to formal and informal inquiries from parties in interest to lift the stay;

- (ii) drafting, revising, and researching motions and other court documents related to motions to lift the stay;
- (iii) drafting and negotiating agreed orders with parties in interest to lift the automatic stay for limited purposes; and
- (iv) performing legal research regarding various issues concerning the effect of the automatic stay under particular circumstances.

(f) **Section 363 Issues [Matter No. 7]**

Total Fees: \$235,617.50

Total Hours: 221.70

36. This Matter Category includes time spent by K&E attorneys and paraprofessionals providing services relating to the Debtors' marketing and sale process, including with respect to the bidding procedures for a sale of all or substantially all of the Debtors' assets (the "Bidding Procedures"), stalking horse purchase agreement, IP and e-commerce sale, and related disclosure schedules. Specifically, K&E attorneys and paraprofessionals spent time:

- (i) researching, drafting, negotiating, and seeking approval of the Debtors' *Motion for Entry of an Order (I) Establishing Bidding Procedures, (II) Scheduling Bid Deadlines and an Auction, (III) Approving the Form and Manner of Notice Thereof, (IV) Approving the Form of Asset Purchase Agreement, (V) Authorizing the Assumption of the Plan Support Agreement, and (VI) Granting Related Relief* (the "Bidding Procedures Motion") [Docket No. 34], including resolving the formal and informal objections thereto;
- (ii) analyzing objections to the Bidding Procedures Motion, researching, drafting, and revising a reply to such objections, and drafting declarations in support of the Bidding Procedures;
- (iii) revising the Bidding Procedures related to the marketing and sale of the Debtors' IP assets and e-commerce business;
- (iv) analyzing, reviewing, and responding to diligence requests and other matters related to the sale process; and
- (v) coordinating with the Debtors' other advisors regarding the sale process and sale documentation.

(g) **Executory Contracts & Unexpired Leases [Matter No. 8]**

Total Fees: \$197,157.00

Total Hours: 230.00

37. This Matter Category includes time spent by K&E attorneys examining issues related to the Debtors' executory contracts and unexpired leases. Specifically, K&E attorneys spent time:

- (i) coordinating with the Debtors' other advisors to identify and analyze contracts and leases for potential assumption or rejection;
- (ii) analyzing and researching the Debtors' obligations under various executory contracts and unexpired leases and advising the Debtors with respect to their rights and obligations under such agreements, bankruptcy law, and applicable non-bankruptcy law;
- (iii) analyzing, researching, and discussing the Debtors' intellectual property license agreements and related matters;
- (iv) researching, drafting, and negotiating procedures for the assumption and rejection of executory contracts and unexpired leases in these chapter 11 cases;
- (v) analyzing and researching the Debtors' rights under executory contracts and unexpired leases with respect to COVID-19;
- (vi) preparing and filing notices and schedules of rejected executory contracts and unexpired leases; and
- (vii) corresponding and conferencing with executory contract and unexpired lease counterparties regarding treatment of the same during these chapter 11 cases.

(h) **Business Operations [Matter No. 9]**

Total Fees: \$364,412.00

Total Hours: 402.10

38. This Matter Category includes the Debtors' and their advisors' efforts to create and implement an all-encompassing and cohesive strategy for maintaining business operations with minimal disruptions at the outset of the Debtors' chapter 11 cases, the imposition of the limited operation period and extension thereto, and the Debtors' ultimate operational wind down. K&E

attorneys and paraprofessionals spent time developing a strategy with the Debtors to ensure a smooth transition into chapter 11 and to adjust to the unforeseen circumstances that arose over the course of the Fee Period. Specifically, K&E attorneys and paraprofessionals spent time:

- (i) conferencing with the Debtors and their various advisors regarding regular business matters and workstreams;
- (ii) addressing issues related to the Debtors' relationships with certain vendors, utility providers, and contract counterparties;
- (iii) advising on post-filing business operations and preparing materials for Debtors' management and meeting with management; and
- (iv) drafting, reviewing, and revising operational pleadings in response to the circumstances of these cases, including the limited operation period and wind down.

(i) **Claims Administration [Matter No. 10]**

Total Fees: \$77,614.00

Total Hours: 88.80

39. This Matter Category includes time K&E attorneys and paraprofessionals spent on matters related to claims administration and claims-related issues. Specifically, K&E attorneys and paraprofessionals spent time:

- (i) researching, drafting, and revising the Debtors' proofs of claim bar date motion and negotiating with various stakeholders regarding the relief requested therein;
- (ii) researching, drafting, and revising the Debtors' administrative claims procedure motion and negotiating with various stakeholders regarding the relief requested therein;
- (iii) researching, drafting, and revising the Debtors' claims settlement procedures motion and coordinating with the Committee, the Debtors' lenders, and the Debtors' other professionals with respect to claims analysis and the claims administration process; and
- (iv) researching, discussing, and corresponding with creditors regarding various claims process and objection questions.

(j) **U.S. Trustee and Statutory Reporting [Matter No. 11]**

Total Fees: \$75,818.00
Total Hours: 70.80

40. This Matter Category includes time spent by K&E attorneys related to U.S. Trustee matters and corresponding with the U.S. Trustee. During the Fee Period, K&E attorneys advised and prepared the Debtors and the Debtors' advisors for the initial Debtor interview and meeting of creditors required by section 341 of the Bankruptcy Code and reviewed and revised the Debtors' report prepared in compliance with Bankruptcy Rule 2015.3. Additionally, the Debtors worked collaboratively with the U.S. Trustee regarding various motions and orders, responding to questions and comments regarding the same, and coordinating efforts among the Debtors and their other professionals to address various concerns and issues raised by the U.S. Trustee regarding relief requested by the Debtors.

(k) **Hearings [Matter No. 12]**

Total Fees: \$195,429.50
Total Hours: 210.50

41. This Matter Category includes time spent by K&E attorneys and paraprofessionals providing services related to preparing for and attending several hearings during the Fee Period (each a "Hearing" and, collectively, the "Hearings"), including preparing agendas, orders, and binders related to Hearings, settling orders before and after Hearings, and corresponding with various parties in preparation for, and after the Hearings. These services also included conferences to discuss multiple matters scheduled for a specific Hearing and coordinating Hearing logistics. During the Fee Period, K&E attorneys and paraprofessionals spent considerable time preparing for and attending Hearings, including, but not limited to:

- (i) the “first day” hearing on February 18, 2020;⁴
- (ii) a “second day” hearing on March 13, 2020 for approval of a final DIP order, retention applications for the Debtors’ professionals, and approval on a final basis of various operational motions;
- (iii) a hearing on April 2, 2020 for, among other things, approval of the Debtors’ Emergency Budget Motion to approve the limited operation period;
- (iv) a hearing on April 7, 2020 for, among other things, approval of certain of the retention applications for the Debtors’ professionals; and
- (v) a hearing on May 29, 2020 for, among other things, approval of the motion to approve the wind down of the Debtors’ operations and the motion to approve the administrative claims process.

(l) **Non-Working Travel [Matter No. 13]**

Total Fees: \$59,040.00
Total Hours: 59.90

42. This Matter Category includes time spent by K&E attorneys and paraprofessionals providing services relating to traveling in connection with their representation of the Debtors. The amounts presented for review and the request for payment in the Fee Application reflect a reduction of one-half the charges for travel time.

(m) **Employee Issues [Matter No. 14]**

Total Fees: \$306,840.50
Total Hours: 314.60

43. This Matter Category includes time spent by K&E attorneys and paraprofessionals providing services related to employee issues, including analysis of employee compensation matters, employee benefits, and retiree arrangements. Specifically, K&E attorneys and

⁴ With respect to the “first day” hearing, preparation for such hearing may be included in either Matter No. 2 or Matter No. 12. For the avoidance of doubt, K&E attorneys and paraprofessionals reported their time with respect to the “first day” hearing in either Matter No. 2 or Matter No. 12, but not both.

paraprofessionals spent time:

- (i) advising the Debtors with respect to employee obligations, including severance, deferred compensation, WARN, and workers' compensation matters; and
- (ii) engaging with parties in interest regarding the various issues described above and responding to related information and discovery requests.

(n) **Insurance [Matter No. 15]**

Total Fees: \$3,759.00

Total Hours: 4.10

44. This Matter Category includes time spent by K&E attorneys and paraprofessionals providing services related to ensuring that Debtors' insurance policies were maintained during these chapter 11 cases. Specifically, K&E attorneys and paraprofessionals spent time analyzing and reviewing the Debtors' insurance policies, including the Debtors' director and officer insurance policies.

(o) **Utilities [Matter No. 16]**

Total Fees: \$35,883.50

Total Hours: 45.60

45. This Matter Category includes time spent by K&E attorneys and paraprofessionals providing services relating to utility providers, utility issues, and the continuation of utility services during these chapter 11 cases. Specifically, K&E attorneys and paraprofessionals spent time researching issues surrounding adequate assurance and negotiating resolutions with various utility providers regarding adequate protection related to the *Final Order (I) Approving Debtors' Proposed Adequate Assurance of Payment for Future Utility Services, (II) Prohibiting Utility Companies from Altering, Refusing, or Discounting Services, (III) Approving Debtors' Proposed Procedures for Resolving Additional Assurance Requests, and (IV) Granting Related Relief* [Docket No. 401].

(p) **Tax Issues [Matter No. 17]**

Total Fees: \$62,887.00
Total Hours: 63.80

46. This Matter Category includes time spent by K&E attorneys and paraprofessionals conducting research and analysis regarding tax matters and generally advising the Debtors in connection with tax issues relating to the Debtors' operations. During the Fee Period, K&E attorneys also advised the Debtors regarding the Debtors' motion to establish procedures related to certain transfers of, or declarations of worthlessness with respect to, the Debtors' common stock, filed on the Petition Date [Docket No. 9], as well as the interim and final orders granting the motion.

(q) **International Issues [Matter No. 19]**

Total Fees: \$9,531.00
Total Hours: 9.70

47. This Matter Category includes time spent by K&E attorneys and paraprofessionals providing services related to the Debtors' international contracts and operations. Specifically, K&E attorneys and paraprofessionals spent time researching, analyzing, and advising on considerations related to the Debtors' Canadian operations and foreign proceedings.

(r) **Case Administration [Matter No. 20]**

Total Fees: \$161,535.00
Total Hours: 197.80

48. This Matter Category includes time spent on a variety of tasks that were necessary to ensure the efficient and smooth administration of legal services related to the Debtors' chapter 11 cases. Among other things, K&E attorneys and paraprofessionals spent time:

- (i) coordinating, managing, and administering these chapter 11 cases on a daily basis, including monitoring critical dates and maintaining a case calendar, task lists, and work-in-progress reports;

- (ii) establishing procedures for case administration and docket monitoring;
- (iii) ensuring compliance with the service and notice requirements of the Bankruptcy Code, the Bankruptcy Rules, and the Local Rules, including coordinating service of pleadings and other related notices with Epiq Corporate Restructuring, LLC (“Epiq”), the claims and noticing agent retained in these chapter 11 cases;
- (iv) in connection with numerous pleadings, preparing notices of motions, proposed orders, exhibits, and schedules, and coordinating the delivery of such pleadings to the Court and to the U.S. Trustee; and
- (v) managing case management tasks among K&E personnel and other retained professionals.

49. Time billed to this Matter Category also includes work and meetings related to multiple matters such that the time cannot be easily allocated to one of the other matters.

(s) **K&E Retention and Fee Applications [Matter No. 21]**

Total Fees: \$175,830.50
Total Hours: 252.10

50. This Matter Category includes time spent by K&E attorneys and paraprofessionals providing services related to the retention of K&E as the Debtors’ counsel. Specifically, K&E attorneys and paraprofessionals spent time:

- (i) preparing pleadings, including the Retention Application and related declarations in support, and a comprehensive conflicts analysis necessary to obtain the Retention Order approving the employment of K&E to represent the Debtors;
- (ii) implementing internally established procedures which require the continuous analysis of potential new conflicts;
- (iii) engaging with the U.S. Trustee regarding certain comments to the Retention Application and Retention Order;
- (iv) reviewing all K&E time entries to ensure compliance with applicable provisions of the Bankruptcy Code, and to make necessary redactions to preserve the privilege and confidentiality of the work performed for the Debtors; and

- (v) preparing and filing K&E's first and second monthly fee statements in accordance with the Interim Compensation Order [Docket Nos. 557 and 758].

(t) **Non-K&E Retention and Fee Applications [Matter No. 22]**

Total Fees: \$342,687.00

Total Hours: 402.90

51. This Matter Category includes time spent by K&E attorneys and paraprofessionals providing services related to ensuring the retention of the Debtors' other professionals in these chapter 11 cases. Specifically, K&E attorneys and paraprofessionals spent time:

- (i) assisting the Debtors' other advisors regarding their respective retention applications and retention orders, including:
 - a) A&G Realty Partners, LLC, as real estate consultant to the Debtors;
 - b) AP Services, LLC, as restructuring advisors to the Debtors;
 - c) Epiq, as the claims and noticing agent to the Debtors;
 - d) Guggenheim Securities, LLC, as investment banker to the Debtors;
 - e) Ernst & Young LLP, as auditor to the Debtors;
 - f) PricewaterhouseCoopers LLP, as tax and accounting consultants to the Debtors;
 - g) Malfitano Advisors, LLC, as disposition advisor and consultant to the Debtors; and
 - h) Osler, Hoskins & Harcourt LLC as Canadian counsel to the Debtors;
- (ii) engaging with the U.S. Trustee and the Debtors' other advisors regarding both informal comments and objections provided by the U.S. Trustee, with respect to the Debtors' advisors retention applications and related retention orders;
- (iii) drafting and filing the *Debtors' Motion for Entry of an Order Authorizing the Debtors to Retain and Compensate Professionals Utilized in the Ordinary Course of Business* [Docket No. 186]; and

- (iv) coordinating with the Debtors and their other advisors with respect to ordinary course professional retentions and complying with related disclosure requirement.

(u) **Committee Matters [Matter No. 24]**

Total Fees: \$24,682.50
Total Hours: 22.90

52. This Matter Category includes time spent by K&E attorneys and paraprofessionals during the Fee Period communicating with, and addressing issues raised by the Committee. Specifically, K&E attorneys and paraprofessionals spent time:

- (i) discussing and negotiating the relief requested by the Debtors in various pleadings;
- (ii) reviewing and analyzing Committee requests for production of documents and other due diligence and facilitating the same; and
- (iii) corresponding with the Committee regarding the chapter 11 cases, including the treatment of general unsecured creditors in the Debtors' chapter 11 plan.

Actual and Necessary Expenses Incurred by K&E

53. As set forth in **Exhibit I** attached hereto, and as summarized in **Exhibit G** attached hereto, K&E has incurred a total of \$100,656.48 in expenses on behalf of the Debtors during the Fee Period. These charges are intended to reimburse K&E's direct operating costs, which are not incorporated into the K&E hourly billing rates. K&E charges external copying and computer research at the provider's cost without markup. Only clients who actually use services of the types set forth in **Exhibit I** of this Fee Application are separately charged for such services. The effect of including such expenses as part of the hourly billing rates would impose that cost upon clients who do not require extensive photocopying and other facilities and services.

Reasonable and Necessary Services Provided by K&E

A. Reasonable and Necessary Fees Incurred in Providing Services to the Debtors.

54. The foregoing professional services provided by K&E on behalf of the Debtors

during the Fee Period were reasonable, necessary, and appropriate to the administration of these chapter 11 cases and related matters.

55. Many of the services performed by partners and associates of K&E were provided by K&E's Restructuring Group. K&E has a prominent practice in this area and enjoys a national and international reputation for its expertise in financial reorganizations and restructurings of troubled companies, with 181 attorneys focusing on this area of the law. The attorneys at K&E have represented either the debtor or the creditors' committee or have acted as special counsel in many large chapter 11 cases.

56. In addition, due to the facts and circumstances of these chapter 11 cases, attorneys from K&E's litigation, corporate, and tax groups were heavily involved with K&E's representation of the Debtors. These practice groups also enjoy a national and international reputation for their expertise. Overall, K&E brings to these chapter 11 cases a particularly high level of skill and knowledge, which inured to the benefit of the Debtors and all stakeholders.

B. Reasonable and Necessary Expenses Incurred in Providing Services to the Debtors.

57. The time constraints imposed by the circumstances of these chapter 11 cases required K&E attorneys and other employees to devote substantial time during the evenings and on weekends to perform services on behalf of the Debtors. These services were essential to meet deadlines, respond to daily inquiries from various creditors and other parties in interest on a timely basis, and satisfy the demands of the Debtors' businesses and ensure the orderly administration of their estates. Consistent with firm policy, and as further disclosed in the Retention Application, K&E attorneys and other K&E employees who worked late in the evenings or on weekends were reimbursed for their reasonable meal and transportation costs. K&E's regular practice is not to include components for those charges in overhead when establishing billing rates, but rather to

charge its clients for these and all other out-of-pocket disbursements incurred during the regular course of the rendition of legal services.

58. In addition, due to the location of the Debtors' businesses, co-counsel, creditors, and other parties in interest in relation to K&E's offices, frequent multi-party telephone conferences involving numerous parties were required. The amount of multi-party telephone conferences also increased considerably due to the "stay at home" orders imposed in response to COVID-19. On many occasions, the exigencies and circumstances of these chapter 11 cases required overnight delivery of documents and other materials. The disbursements for such services are not included in K&E's overhead for the purpose of setting billing rates and K&E has made every effort to minimize its disbursements in these chapter 11 cases. The actual expenses incurred in providing professional services were necessary, reasonable, and justified under the circumstances to serve the needs of the Debtors in these chapter 11 cases.

59. Among other things, K&E makes sure that all overtime meals, travel meals, hotel rates, and airfares are reasonable and appropriate expenses for which to seek reimbursement. Specifically, K&E regularly reviews its bills to ensure that the Debtors are only billed for services that were actual and necessary and, where appropriate, prorates expenses. In that regard, K&E will waive certain fees and reduce its expenses if necessary. In the Fee Period, K&E voluntarily reduced its fees by \$65,840.00 and expenses by \$583.42. Consequently, K&E does not seek payment of such fees or reimbursement of such expenses in the Fee Application.

K&E's Requested Compensation and Reimbursement Should be Allowed

60. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 of the Bankruptcy Code to govern the Court's award of such compensation. Section 330 of the Bankruptcy Code provides that a court may award a professional employed under section 327 of the Bankruptcy Code

“reasonable compensation for actual necessary services rendered . . . and reimbursement for actual, necessary expenses.” 11 U.S.C. § 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded, the court should consider the nature, extent, and the value of such services, taking into account all relevant factors, including—

- (a) the time spent on such services;
- (b) the rates charged for such services;
- (c) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (d) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and
- (e) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

61. K&E respectfully submits that the services for which it seeks compensation in this Fee Application were, at the time rendered, necessary for and beneficial to the Debtors and their estates and were rendered to protect and preserve the Debtors’ estates. K&E further believes that it performed the services for the Debtors economically, effectively, and efficiently, and the results obtained benefited not only the Debtors, but also the Debtors’ estates and the Debtors’ constituents. K&E further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors, their estates, and all parties in interest.

62. During the course of these chapter 11 cases, K&E’s hourly billing rates for attorneys ranged from \$610 to \$1,830. The hourly rates and corresponding rate structure utilized by K&E in these chapter 11 cases are equivalent to the hourly rates and corresponding rate

structure used by K&E for restructuring, workout, bankruptcy, insolvency, and comparable matters, and similar complex corporate, securities, and litigation matters, whether in court or otherwise, regardless of whether a fee application is required. K&E strives to be efficient in the staffing of matters. These rates and the rate structure reflect that such matters are typically national in scope and involve great complexity, high stakes, and severe time pressures—all of which were present in these chapter 11 cases.

63. Moreover, K&E's hourly rates are set at a level designed to compensate K&E fairly for the work of its attorneys and paraprofessionals and to cover certain fixed and routine overhead expenses. Hourly rates vary with the experience and seniority of the individuals assigned. These hourly rates are subject to periodic adjustments to reflect economic and other conditions and are consistent with the rates charged elsewhere.

64. In sum, K&E respectfully submits that the professional services provided by K&E on behalf of the Debtors and their estates during these chapter 11 cases were necessary and appropriate given the complexity of these chapter 11 cases, the time expended by K&E, the nature and extent of K&E's services provided, the value of K&E's services, and the cost of comparable services outside of bankruptcy, all of which are relevant factors set forth in section 330 of the Bankruptcy Code. Accordingly, K&E respectfully submits that approval of the compensation sought herein is warranted and should be approved.

65. No previous application for the relief sought herein has been made to this or any other Court.

Reservation of Rights and Notice

66. It is possible that some professional time expended or expenses incurred during the Fee Period are not reflected in the Fee Application. K&E reserves the right to include such amounts in future fee applications. In addition, the Debtors have provided notice of this Fee

Application to: (a) the U.S. Trustee; (b) those persons who have formally appeared and requested service in these cases pursuant to Bankruptcy Rule 2002; (c) counsel to the Committee; and (d) those parties entitled to notice of the Fee Applications pursuant to the Interim Compensation Order (collectively, the “Notice Parties”). Pursuant to the Interim Compensation Order, any party, other than the Notice Parties, that wishes to object to the Fee Application, must file its objection with the Court, with a copy to Chambers so that it is actually received on or before July 29, 2020 at 5:00 p.m. (prevailing Eastern Time) and serve it on the affected professional and the Notice Parties.

No Prior Request

67. No prior application for the relief requested herein has been made to this or any other court.

[Remainder of page intentionally left blank]

WHEREFORE, K&E respectfully requests that the Court enter an order (a) awarding K&E interim compensation for professional and paraprofessional services provided during the Fee Period in the amount of \$3,601,661.00, and reimbursement of actual, reasonable, and necessary expenses incurred in the Fee Period in the amount of \$100,656.48; (b) authorizing and directing the Debtors to remit payment to K&E for such fees and expenses; and (c) granting such other relief as is appropriate under the circumstances.

Richmond, Virginia
Dated: July 10, 2020

/s/ Jeremy S. Williams

KUTAK ROCK LLP

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Co-Counsel to the Debtors and Debtors in Possession

Exhibit A

Sussberg Declaration

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Co-Counsel to the Debtors and Debtors in Possession

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:)	
)	Chapter 11
)	
PIER 1 IMPORTS, INC., <i>et al.</i> , ¹)	Case No. 20-30805 (KRH)
)	
Debtors.)	(Jointly Administered)
)	

**DECLARATION OF
JOSHUA A. SUSSBERG IN SUPPORT
OF THE INTERIM FEE APPLICATION OF
KIRKLAND & ELLIS LLP AND KIRKLAND &
ELLIS INTERNATIONAL LLP, ATTORNEYS FOR THE
DEBTORS AND DEBTORS IN POSSESSION FOR THE PERIOD
OF FEBRUARY 17, 2020 THROUGH AND INCLUDING MAY 31, 2020**

I, Joshua A. Sussberg, being duly sworn, state the following under penalty of perjury:

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are set forth in the *Order (I) Directing Joint Administration of Chapter 11 Cases and (II) Granting Related Relief* [Docket No. 76]. The location of the Debtors' service address is PO BOX 961020, Fort Worth, TX 76161-0020. Or, for delivery by Airborne, Federal Express & other Courier Services: 685 John B. Sias Memorial Parkway Suite 255, Fort Worth, TX 76134.

1. I am the president of Joshua A. Sussberg, P.C., a partner in the law firm of Kirkland & Ellis LLP, located at 601 Lexington Avenue, New York, New York 10022, and a partner of Kirkland & Ellis International, LLP (together with Kirkland & Ellis LLP, “K&E”).² I am one of the lead attorneys from K&E working on the above-captioned chapter 11 cases. I am a member in good standing of the Bar of the State of New York, and I have been admitted to practice in the *pro hac vice* in the United States Bankruptcy Court for the Eastern District of Virginia. There are no disciplinary proceedings pending against me.

2. I have read the foregoing interim fee application of K&E, attorneys for the Debtors for the Fee Period (the “Fee Application”). To the best of my knowledge, information and belief, the statements contained in the Fee Application are true and correct. In addition, I believe that the Fee Application complies with Local Bankruptcy Rule 2016-1.

3. In connection therewith, I hereby certify that:

- a) to the best of my knowledge, information, and belief, formed after reasonable inquiry, the fees and disbursements sought in the Fee Application are permissible under the relevant rules, court orders, and Bankruptcy Code provisions, except as specifically set forth herein;
- b) except to the extent disclosed in the Fee Application, the fees and disbursements sought in the Fee Application are billed at rates customarily employed by K&E and generally accepted by K&E’s clients. In addition, none of the professionals seeking compensation varied their hourly rate based on the geographic location of the Debtors’ case;
- c) a portion of the time in Matter 21 was spent reviewing or revising time records and preparing, reviewing, and revising invoices.³ K&E concurrently revised their invoices for privileged and confidential information, and accordingly did not spend any additional time reviewing time records to redact such privileged or confidential information;

² Capitalized terms used but not otherwise defined herein shall have the meaning as set forth in the Fee Application.

³ This is limited to work involved in preparing and editing billing records that would not be compensable outside of bankruptcy and does not include reasonable fees for preparing a fee application.

- d) in providing a reimbursable expense, K&E does not make a profit on that expense, whether the service is performed by K&E in-house or through a third party;
- e) in accordance with Rule 2016(a) of the Federal Rules of Bankruptcy Procedure and 11 U.S.C. § 504, no agreement or understanding exists between K&E and any other person for the sharing of compensation to be received in connection with the above cases except as authorized pursuant to the Bankruptcy Code, Bankruptcy Rules, and Local Bankruptcy Rules; and
- f) All services for which compensation is sought were professional services on behalf of the Debtors and not on behalf of any other person.

[Remainder of page intentionally left blank]

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: July 10, 2020

Respectfully submitted,

/s/ Joshua A. Sussberg

Joshua A. Sussberg
as President of Joshua A. Sussberg, P.C., as
Partner of Kirkland & Ellis LLP; and as Partner
of Kirkland & Ellis International LLP

Exhibit B

Retention Order

Joshua A. Sussberg, P.C. (admitted *pro hac vice*)
Emily E. Geier (admitted *pro hac vice*)
AnnElyse Scarlett Gains (admitted *pro hac vice*)
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KIRKLAND & ELLIS INTERNATIONAL LLP
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New York, New York 10022
Telephone: (212) 446-4800
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Michael A. Condyles (VA 27807)
Peter J. Barrett (VA 46179)
Jeremy S. Williams (VA 77469)
Brian H. Richardson (VA 92477)
KUTAK ROCK LLP
901 East Byrd Street, Suite 1000
Richmond, Virginia 23219-4071
Telephone: (804) 644-1700
Facsimile: (804) 783-6192

-and-

Joshua M. Altman (admitted *pro hac vice*)
KIRKLAND & ELLIS LLP
KIRKLAND & ELLIS INTERNATIONAL LLP
300 North LaSalle Street
Chicago, Illinois 60654
Telephone: (312) 862-2000
Facsimile: (312) 862-2200

Proposed Co-Counsel to the Debtors and Debtors in Possession

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:)	
)	Chapter 11
)	
PIER 1 IMPORTS, INC., <i>et al.</i> , ¹)	Case No. 20-30805 (KRH)
)	
Debtors.)	(Jointly Administered)
)	

**ORDER AUTHORIZING THE
RETENTION AND EMPLOYMENT OF KIRKLAND &
ELLIS LLP AND KIRKLAND & ELLIS INTERNATIONAL
LLP AS ATTORNEYS FOR THE DEBTORS AND DEBTORS
IN POSSESSION EFFECTIVE *NUNC PRO TUNC* TO THE PETITION DATE**

Upon the application (the “Application”)² of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for the entry of an order (this “Order”) authorizing the

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are set forth in the *Order (I) Directing Joint Administration of Chapter 11 Cases and (II) Granting Related Relief* [Docket No. 76]. The location of the Debtors’ service address is 100 Pier 1 Place, Fort Worth, Texas 76102.

² Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Application.

Debtors to retain and employ Kirkland & Ellis LLP and Kirkland & Ellis International LLP (collectively, “Kirkland”) as their attorneys effective *nunc pro tunc* to the Petition Date, pursuant to sections 327(a) and 330 of title 11 of the United States Code (the “Bankruptcy Code”), rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rules 2014-1 and 2016-1 of the Local Rules of the United States Bankruptcy Court for the Eastern District of Virginia (the “Local Bankruptcy Rules”); and the Court having reviewed the Application, the Declaration of Joshua A. Sussberg, the president of Joshua A. Sussberg, P.C., partner of Kirkland & Ellis LLP, and a partner of Kirkland & Ellis International LLP (the “Sussberg Declaration”), and the declaration of Robert J. Riesbeck, Chief Executive Officer and Chief Financial Officer of Pier 1 Imports, Inc., (the “Riesbeck Declaration”); and the Court having found that the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference from the United States District Court for the Eastern District of Virginia*, dated August 15, 1984; and the Court having found based on the representations made in the Application and in the Sussberg Declaration that (a) Kirkland does not hold or represent an interest adverse to the Debtors’ estates and (b) Kirkland is a “disinterested person” as defined in section 101(14) of the Bankruptcy Code and as required by section 327(a) of the Bankruptcy Code; and the Court having found that the relief requested in the Application is in the best interests of the Debtors’ estates, their creditors, and other parties in interest; and the Court having found that the Debtors provided adequate and appropriate notice of the Application under the circumstances and that no other or further notice is required; and the Court having reviewed the Application and having heard statements in support of the Application at a hearing held before the Court (the “Hearing”); and the Court having determined that the legal and factual bases set forth in the Application and at the Hearing establish just cause for the relief granted herein; and

any objections to the relief requested herein having been withdrawn or overruled on the merits; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Application is granted to the extent set forth herein.

2. The Debtors are authorized to retain and employ Kirkland as their attorneys *nunc pro tunc* to the Petition Date in accordance with the terms and conditions set forth in the Application and in the Engagement Letter attached hereto as **Exhibit 1**.

3. Kirkland is authorized to provide the Debtors with the professional services as described in the Application and the Engagement Letter. Specifically, but without limitation, Kirkland will render the following legal services:

- a. advising the Debtors with respect to their powers and duties as debtors in possession in the continued management and operation of their businesses and properties;
- b. advising and consulting on their conduct during these chapter 11 cases, including all of the legal and administrative requirements of operating in chapter 11;
- c. attending meetings and negotiating with representatives of creditors and other parties in interest;
- d. taking all necessary actions to protect and preserve the Debtors' estates, including prosecuting actions on the Debtors' behalf, defending any action commenced against the Debtors, and representing the Debtors in negotiations concerning litigation in which the Debtors are involved, including objections to claims filed against the Debtors' estates;
- e. preparing pleadings in connection with these chapter 11 cases, including motions, applications, answers, orders, reports, and papers necessary or otherwise beneficial to the administration of the Debtors' estates;
- f. representing the Debtors in connection with obtaining authority to continue using cash collateral and postpetition financing;
- g. advising the Debtors in connection with any potential sale of assets;

- h. appearing before the Court and any appellate courts to represent the interests of the Debtors' estates;
- i. advising the Debtors regarding tax matters;
- j. taking any necessary action on behalf of the Debtors to negotiate, prepare, and obtain approval of a disclosure statement and confirmation of a chapter 11 plan and all documents related thereto; and
- k. performing all other necessary legal services for the Debtors in connection with the prosecution of these chapter 11 cases, including: (i) analyzing the Debtors' leases and contracts and the assumption and assignment or rejection thereof; (ii) analyzing the validity of liens against the Debtors; and (iii) advising the Debtors on corporate and litigation matters.

4. Kirkland shall apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with the Debtors' chapter 11 cases in compliance with sections 330 and 331 of the Bankruptcy Code and applicable provisions of the Bankruptcy Rules, Local Bankruptcy Rules, and any other applicable procedures and orders of the Court. Kirkland also intends to make a reasonable effort to comply with the U.S. Trustee's requests for information and additional disclosures as set forth in the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases Effective as of November 1, 2013* (the "Revised UST Guidelines"), both in connection with the Application and the interim and final fee applications to be filed by Kirkland in these chapter 11 cases.

5. Kirkland is authorized without further order of the Court to apply amounts from the prepetition advance payment retainer to compensate and reimburse Kirkland for fees or expenses incurred on or prior to the Petition Date consistent with its ordinary course billing practice. At the conclusion of Kirkland's engagement by the Debtors, if the amount of any advance payment retainer held by Kirkland is in excess of the amount of Kirkland's outstanding and estimated fees, expenses, and costs, Kirkland will pay to the Debtors the amount by which any advance payment

retainer exceeds such fees, expenses, and costs, in each case in accordance with the Engagement Letter.

6. Notwithstanding anything to the contrary in the Application, the Engagement Letter, or the Declarations attached to the Application, the reimbursement provisions allowing the reimbursement of fees and expenses incurred in connection with participating in, preparing for, or responding to any action, claim, suit, or proceeding brought by or against any party that relates to the legal services provided under the Engagement Letter and fees for defending any objection to Kirkland's fee applications under the Bankruptcy Code are not approved pending further order of the Court.

7. Notwithstanding anything to the contrary in the Application, the Engagement Letter, or the Declarations attached in the Application, the "Client Waiver" of the right to object to fees and expenses once paid is not effective while the Client is a debtor-in-possession. The Client Waiver shall not be construed to limit, restrict, or impair, while Client is a debtor-in-possession, Client's responsibility to protect and conserve estate assets by reviewing and objecting to the allowance of professional fees in accordance with 11 U.S.C. §§ 330, 331, and 1106(a)(1) (incorporating sections 704(a)(5) and 704(a)(2)).

8. Kirkland shall not charge a markup to the Debtors with respect to fees billed by contract attorneys who are hired by Kirkland to provide services to the Debtors and shall ensure that any such contract attorneys are subject to conflict checks and disclosures in accordance with the requirements of the Bankruptcy Code and Bankruptcy Rules.

9. The U.S. Trustee reserves the right to object to the appropriateness of any fees and expenses incurred notwithstanding Kirkland's disclosure in this Application, the Sussberg

Declaration, and the Debtors' Engagement Letter of their intention to incur certain costs, including, but not limited to, the use of overtime secretaries.

10. Kirkland shall provide ten-business-days' notice to the Debtors, the U.S. Trustee, and the Committee before any increases in the rates set forth in the Application or the Engagement Letter are implemented and shall file such notice with the Court. The U.S. Trustee retains all rights to object to any rate increase on all grounds, including the reasonableness standard set forth in section 330 of the Bankruptcy Code, and the Court retains the right to review any rate increase pursuant to section 330 of the Bankruptcy Code.

11. The Debtors and Kirkland are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Application.

12. Notice of the Application as provided therein is deemed to be good and sufficient notice of such Application, and the requirements of the Local Bankruptcy Rules are satisfied by the contents of the Application.

13. To the extent the Application, the Sussberg Declaration, the Riesbeck Declaration, or the Engagement Letter is inconsistent with this Order, the terms of this Order shall govern.

14. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

15. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: Mar 17 2020
Richmond, Virginia

/s/ Kevin R Huennekens
United States Bankruptcy Judge

Entered on Docket: Mar 18 2020

WE ASK FOR THIS:

/s/ Jeremy S. Williams

Michael A. Condyles (VA 27807)

Peter J. Barrett (VA 46179)

Jeremy S. Williams (VA 77469)

Brian H. Richardson (VA 92477)

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- and -

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- and -

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Proposed Co-Counsel to the Debtors and Debtors in Possession

CERTIFICATION OF ENDORSEMENT
UNDER LOCAL BANKRUPTCY RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Jeremy S. Williams

Exhibit 1

Engagement Letter

KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

Josh Sussberg, P.C.
To Call Writer Directly:
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March 6, 2019

Mr. Robert Bostrom, Esq.
Executive Vice President, Chief Legal and Compliance Officer and Corporate Secretary
Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, Texas 76102

Re: Retention to Provide Legal Services

Dear Mr. Bostrom:

We are very pleased that you have asked us to represent Pier 1 Imports, Inc. and only those wholly or partially owned subsidiaries listed in Addendum A attached hereto or supplement to this letter (collectively, "Client") in connection with a potential restructuring. Please note, the Firm's representation is only of Client; the Firm does not and will not represent any direct or indirect shareholder, director, officer, partner, employee, affiliate, or joint venturer of Client or of any other entity.

General Terms. This retention letter, along with Client's Legal Services Terms and Conditions attached hereto as Addendum B (collectively, the "Agreement") sets forth the terms of Client's retention of Kirkland & Ellis LLP (and its affiliated entity Kirkland & Ellis International LLP (collectively, the "Firm")) to provide legal services and constitutes an agreement between the Firm and Client (the "Parties"). This Agreement sets forth the Parties' entire agreement for rendering professional services for the current matter, as well as for all other existing or future matters (collectively, the "Engagement"), except where the Parties otherwise agree in writing.

Fees. The Firm will bill Client for fees incurred at its regular hourly rates and in quarterly increments of an hour (or in smaller time increments as otherwise required by a court). The Firm reserves the right to adjust the Firm's billing rates from time to time in the ordinary course of the Firm's representation of Client.

Although the Firm will attempt to estimate fees to assist Client in Client's planning if requested, such estimates are subject to change and are not binding unless otherwise expressly and unequivocally stated in writing.

KIRKLAND & ELLIS LLP

Pier I Imports, Inc.
March 6, 2019
Page 2

CONFIDENTIAL

Expenses. Unless otherwise set forth in Addendum B, expenses related to providing services shall be included in the Firm's statements as disbursements advanced by the Firm on Client's behalf. Such expenses include photocopying, printing, scanning, witness fees, travel expenses, filing and recording fees, certain secretarial overtime, and other overtime expenses, postage, express mail, and messenger charges, deposition costs, computerized legal research charges, and other computer services, and miscellaneous other charges. Client shall pay directly (and is solely responsible for) certain larger costs, such as consultant or expert witness fees and expenses, and outside suppliers' or contractors' charges, unless otherwise agreed by the Parties. By executing this Agreement below, and unless otherwise set forth in Addendum B, Client agrees to pay for all charges in accordance with the Firm's schedule of charges, a copy of which is attached hereto at Schedule I, as revised from time to time.

Billing Procedures. The Firm's statements of fees and expenses are typically delivered monthly, but the Firm reserves the right to alter the timing of delivering its statements depending on circumstances. Client may have the statement in any reasonable format it chooses, but the Firm will select an initial format for the statement unless Client otherwise requests in writing. Depending on the circumstances, however, estimated or summary statements may be provided, with time and expense details to follow thereafter.

Retainer. Client agrees to provide to the Firm an "advance payment retainer," as defined in Rule 1.15(c) of the Illinois Rules of Professional Conduct, *Dowling v. Chicago Options Assoc., Inc.*, 875 N.E.2d 1012, 1018 (Ill. 2007), and *In re Caesars Entm't Operating Co., Inc.*, No. 15-01145 (ABG) (Bankr. N.D. Ill. May 28, 2015) (and cases cited therein), in the amount of \$150,000.00. In addition, Client agrees to provide one or more additional advance payment retainers upon request by the Firm so that the amount of any advance payment retainers remains at or above the Firm's estimated fees and expenses. The Firm may apply the advance payment retainers to any outstanding fees as services are rendered and to expenses as they are incurred. Client understands and acknowledges that any advance payment retainers are earned by the Firm upon receipt, any advance payment retainers become the property of the Firm upon receipt, Client no longer has a property interest in any advance payment retainers upon the Firm's receipt, any advance payment retainers will be placed in the Firm's general account and will not be held in a client trust account, and Client will not earn any interest on any advance payment retainers; provided, however, that solely to the extent required under applicable law, at the conclusion of the Engagement, if the amount of any advance payment retainers held by the Firm is in excess of the amount of the Firm's outstanding and estimated fees, expenses, and costs, the Firm will pay to Client the amount by which any advance payment retainers exceed such fees, expenses, and costs. Client further understands and acknowledges that the use of advance payment retainers is an integral condition of the Engagement, and is necessary to ensure that: Client continues to have access to the Firm's services; the Firm is compensated for its representation of Client; the Firm is not a pre-petition creditor in the event of a Restructuring Case; and that in light of the foregoing, the provision of the advance payment retainers is in Client's best interests. The fact that Client

KIRKLAND & ELLIS LLP

Pier 1 Imports, Inc.
March 6, 2019
Page 3

CONFIDENTIAL

has provided the Firm with an advance payment retainer does not affect Client's right to terminate the client-lawyer relationship.

Please be advised that there is another type of retainer known as a "security retainer," as defined in *Dowling v. Chicago Options Assoc.*, 875 N.E.2d at 1018, and *In re Caesars Entm't Operating Co., Inc.*, No. 15-01145 (ABG) (Bankr. N.D. Ill. May 28, 2015) (and cases cited therein). A security retainer remains the property of the client until the lawyer applies it to charges for services that are actually rendered and expenses that are incurred. Any unearned funds are then returned to the client. In other circumstances not present here, the Firm would consider a security retainer and Client's funds would be held in the Firm's segregated client trust account until applied to pay fees and expenses. Funds in a security retainer, however, can be subject to claims of Client's creditors and, if taken by creditors, may leave Client unable to pay for ongoing legal services, which may result in the Firm being unable to continue the Engagement. Moreover, a security retainer creates clawback risks for the Firm in the event of an insolvency proceeding. The choice of the type of retainer to be used is Client's choice alone, but for the Engagement and for the reasons set forth above, the Firm is unwilling to represent Client in the Engagement without using the advance payment retainer.

Termination. The Engagement may be terminated by either Party at any time by written notice by or to Client. The Engagement will end at the earliest of (a) Client's termination of the Engagement, (b) the Firm's withdrawal, and (c) the substantial completion of the Firm's substantive work. If permission for withdrawal is required by a court, the Firm shall apply promptly for such permission, and termination shall coincide with the court order for withdrawal. If this Agreement or the Firm's services are terminated for any reason, such termination shall be effective only to terminate the Firm's services prospectively and all the other terms of this Agreement shall survive any such termination.

Upon cessation of the Firm's active involvement in a particular matter (even if the Firm continues active involvement in other matters on Client's behalf), the Firm will have no further duty to inform Client of future developments or changes in law as may be relevant to such matter. Further, unless the Parties mutually agree in writing to the contrary, the Firm will have no obligation to monitor renewal or notice dates or similar deadlines that may arise from the matters for which the Firm had been retained.

Cell Phone and E-Mail Communication. The Firm hereby informs Client and Client hereby acknowledges that the Firm's attorneys sometimes communicate with their clients and their clients' professionals and agents by cell telephone, that such communications are capable of being intercepted by others and therefore may be deemed no longer protected by the attorney-client privilege, and that Client must inform the Firm if Client does not wish the Firm to discuss privileged matters on cell telephones with Client or Client's professionals or agents.

KIRKLAND & ELLIS LLP

Pier 1 Imports, Inc.
March 6, 2019
Page 4

CONFIDENTIAL

The Firm hereby informs Client and Client hereby acknowledges that the Firm's attorneys sometimes communicate with their clients and their clients' professionals and agents by unencrypted e-mail, that such communications are capable of being intercepted by others and therefore may be deemed no longer protected by the attorney-client privilege, and that Client must inform the Firm if Client wishes to institute a system to encode all e-mail between the Firm and Client or Client's professionals or agents.

File Retention. All records and files will be retained and disposed of in compliance with the Firm's policy in effect from time to time. Subject to future changes, it is the Firm's current policy generally not to retain records relating to a matter for more than five years. Upon Client's prior written request, the Firm will return client records that are Client's property to Client prior to their destruction. It is not administratively feasible for the Firm to advise Client of the closing of a matter or the disposal of records. The Firm recommends, therefore, that Client maintain Client's own files for reference or submit a written request for Client's client files promptly upon conclusion of a matter. Notwithstanding anything to the contrary herein, Client acknowledges and agrees that any applicable privilege of Client (including any attorney-client and work product privilege or any duty of confidentiality) (collectively, the "Privileges") belongs to Client alone and not to any successor entity (including without limitation the Client after a change in control or other similar restructuring or non-restructuring transaction (including without limitation a reorganized Client after the effective date of a plan of reorganization), whether through merger, asset or equity sale, business combination, or otherwise, irrespective of whether such transaction occurs in a Restructuring Case or on an out-of-court basis (in each case, a "Transaction")). Client hereby waives any right, title, and interest of such successor entity to all information, data, documents, or communications in any format covered by the Privileges that is in the possession of the Firm ("Firm Materials"), to the extent that such successor entity had any right, title, and interest to such Firm Materials. For the avoidance of doubt, Client agrees and acknowledges that after a Transaction, such successor entity shall have no right to claim or waive the Privileges or request the return of any such Firm Materials; instead, such Firm Materials shall remain in the Firm's sole possession and control for its exclusive use, and the Firm will (a) not waive any Privileges or disclose the Firm Materials, (b) take all reasonable steps to ensure that the Privileges survive and remain in full force and effect, and (c) assert the Privileges to prevent disclosure of any Firm Materials.

Data Protection. You further agree that, if you provide us with personal data, you have complied with applicable data protection legislation and that we may process such personal data in accordance with our Data Transfer and Privacy Policy at www.kirkland.com. We process your personal data in order to (i) carry out work for you; (ii) share the data with third parties such as expert witnesses and other professional advisers if our work requires; (iii) comply with applicable laws and regulations and (iv) provide you with information relating to our Firm and its services.

KIRKLAND & ELLIS LLP

Pier 1 Imports, Inc.
March 6, 2019
Page 5

CONFIDENTIAL

Conflicts of Interest. As is customary for a law firm of the Firm's size, there are numerous business entities, with which Client currently has relationships, that the Firm has represented or currently represents in matters unrelated to Client. Because Client is engaged in activities (and may in the future engage in additional activities) in which Client's interests may diverge from those of the Firm's other clients, the possibility exists that one of the Firm's clients may take positions adverse to Client.

Further, in undertaking the representation of Client, the Firm wants to be fair not only to Client's interests but also to those of the Firm's other clients. Because Client is engaged in activities (and may in the future engage in additional activities) in which its interests may diverge from those of the Firm's other clients, the possibility exists that one of the Firm's current or future clients may take positions adverse to Client (including litigation or other dispute resolution mechanisms) in a matter in which such other client may have retained the Firm may be retained or one of Client's adversaries may retain the Firm in a matter adverse to another entity or person.

In the event a present conflict of interest exists between Client and the Firm's other clients or in the event one arises in the future, Client agrees, subject to the qualifications set forth herein, to waive any such conflict of interest or other objection that would preclude the Firm's representation of another client (a) in other current or future matters substantially unrelated to the Engagement or (b) other than during a Restructuring Case (as defined below), in other matters related to Client (such representation an "Allowed Adverse Representation"). By way of example, such Allowed Adverse Representations might take the form of, among other contexts: litigation (including arbitration, mediation and other forms of dispute resolution); transactional work (including consensual and non-consensual merger, acquisition, and takeover situations); counseling (including advising direct adversaries and competitors); and restructuring (including bankruptcy, insolvency, financial distress, recapitalization, equity and debt workouts, and other transactions or adversarial adjudicative proceedings related to any of the foregoing and similar matters).

Client, subject to the qualifications set forth herein, also agrees that it will not, for itself or any other entity or person, assert that either (i) the Firm's representation of Client or any of Client's affiliates in any past, present, or future matter or (ii) the Firm's actual or possible possession of confidential information belonging to Client or any of Client's affiliates is a basis to disqualify the Firm from representing another entity or person in any Allowed Adverse Representation. Client further agrees that any Allowed Adverse Representation does not breach any duty that the Firm owes to Client or any of Client's affiliates. Client also agrees that the Firm's representation in the Engagement is solely of Client and that no member or other entity or person related to it (such as a shareholder, parent, subsidiary, affiliate, director, officer, partner, employee, or joint venturer) has the status of a client for conflict of interest purposes.

KIRKLAND & ELLIS LLP

Pier 1 Imports, Inc.
March 6, 2019
Page 6

CONFIDENTIAL

In addition, if a waiver of a conflict of interest necessary to allow the Firm to represent another client in a matter that is not substantially related to the Engagement is not effective for any reason, Client agrees that the Firm may withdraw from the Engagement. Should that occur, Client will not, for itself or any other entity or person, seek to preclude such termination of services or assert that either (a) the Firm's representation of Client or any of Client's affiliates in any past, present, or future matter or (b) the Firm's actual or possible possession of confidential information belonging to Client or any of Client's affiliates is a basis to disqualify the Firm from representing such other client or acting on such adverse matter. Additionally, the Firm will cover all costs related to transferring Client's file(s) to Client's new legal counsel.

It is important that you review this letter carefully and consider all of the advantages and disadvantages of waiving certain conflicts of interests that would otherwise bar the Firm from representing parties with interests adverse to you during the time in which the Firm is representing you. You also understand that because this waiver includes future issues and future clients that are unknown and unknowable at this time, it is impossible to provide you with any more details about those prospective clients and matters. Thus, in choosing to execute this waiver, you have recognized the inherent uncertainty about the array of potential matters and clients the Firm might take on in matters that are adverse to you but have nonetheless decided it is in your interest to waive conflicts of interest regarding the Allowed Adverse Representations and waive rights to prohibit the Firm's potential withdrawal should a conflict waiver prove ineffectual.

The Firm informs Client that certain entities owned by current or former Firm attorneys and senior staff ("attorney investment entities") have investments in funds or companies that may, directly or indirectly, be affiliated with Client, hold investments in Client's debt or equity securities, may be adverse to Client, or conduct commercial transactions with Client (each, a "Passive Holding"). The attorney investment entities are passive and have no management or other control rights in such funds or companies. The Firm notes that other persons may in the future assert that a Passive Holding creates, in certain circumstances, a conflict between the Firm's exercise of its independent professional judgment in rendering advice to Client and the financial interest of Firm attorneys participating in the attorney investment entities, and such other persons might seek to limit Client's ability to use the Firm to advise Client on a particular matter. While the Firm cannot control what a person might assert or seek, the Firm believes that the Firm's judgment will not be compromised by virtue of any Passive Holding. Please let us know if Client has any questions or concerns regarding the Passive Holdings. By executing this letter, Client acknowledges the Firm's disclosure of the foregoing.

Notwithstanding anything to the contrary herein, the waiver set forth above (i) is limited to matters that are not substantially related to the Engagement and (ii) does not permit the Firm to represent other clients in litigation directly adverse to Client during the pendency of this Engagement, provided that the Firm is permitted to represent other current or future clients in Restructuring Matters so long as the Firm uses conflicts counsel for any litigation directly adverse

KIRKLAND & ELLIS LLP

Pier 1 Imports, Inc.
March 6, 2019
Page 7

CONFIDENTIAL

to Client in such Restructuring Matters. In the event the Firm exercises the waiver set forth above, the Firm represents and warrants that such waiver does not diminish or release the Firm from its obligations of confidentiality and the protections provided by the attorney-client privilege, and that the Firm will implement an "Ethical Wall" or "Chinese Wall" to ensure such information remains protected. As used herein, "restructuring matters" means matters: (a) arising in, arising under, or relating to Title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (or analogous state or foreign statute); (b) concerning a financing, refinancing, recapitalization, restructuring, or out-of-court workout of equity or debt or any merger, sale, acquisition, or other transaction in connection with any of the foregoing; (c) involving companies potentially in financial distress; and (d) involving litigation related to any of the foregoing.

Restructuring Cases. If it becomes necessary for Client to commence a restructuring case under chapter 11 of the U.S. Bankruptcy Code (a "Restructuring Case"), the Firm's ongoing employment by Client will be subject to the approval of the court with jurisdiction over the petition. If necessary, the Firm will take steps necessary to prepare the disclosure materials required in connection with the Firm's retention as lead restructuring counsel. In the near term, the Firm will begin conflicts checks on potentially interested parties as provided by Client.

If necessary, the Firm will prepare a preliminary draft of a schedule describing the Firm's relationships with certain interested parties (the "Disclosure Schedule"). The Firm will give Client a draft of the Disclosure Schedule once it is available. Although the Firm believes that these relationships do not constitute actual conflicts of interest, these relationships must be described and disclosed in Client's application to the court to retain the Firm.

If in the Firm's determination a conflict of interest arises in Client's Restructuring Case requiring separate conflicts counsel, then Client will be required to use separate conflicts counsel in those matters.

No Guarantee of Success. It is impossible to provide any promise or guarantee about the outcome of Client's matters. Nothing in this Agreement or any statement by Firm staff or attorneys constitutes a promise or guarantee. Any comments about the outcome of Client's matter are simply expressions of judgment and are not binding on the Firm.

Consent to Use of Information. In connection with future materials that, for marketing purposes, describe facets of the Firm's law practice and recite examples of matters the Firm handles on behalf of clients, Client agrees that, if those materials avoid disclosing Client's confidences and secrets as defined by applicable ethical rules, they may identify Client as a client, may contain factual synopses of Client's matters, and may indicate generally the results achieved.

Reimbursement of Fees and Expenses. Subject to Client's terms and conditions set forth in Addendum B, Client agrees to promptly reimburse the Firm for all internal or external fees and

KIRKLAND & ELLIS LLP

Pier 1 Imports, Inc.
March 6, 2019
Page 8

CONFIDENTIAL

expenses, including the amount of the Firm's attorney and paralegal time at normal billing rates, as incurred by the Firm in connection with participating in, preparing for, or responding to any action, claim, objection, suit, or proceeding brought by or against any third-party that relates to the legal services provided by the Firm under this Agreement. Without limiting the scope of the foregoing, and by way of example only, this paragraph extends to all such fees and expenses incurred by the Firm: in responding to document subpoenas, and preparing for and testifying at depositions and trials; and with respect to the filing, preparation, prosecution or defense of any applications by the Firm for approval of fees and expenses in a judicial, arbitral, or similar proceeding. Further, Client understands, acknowledges, and agrees that in connection with a Restructuring Case, if Client has not objected to the payment of a Firm invoice or to a Firm fee and expense application, has in fact paid such invoice, or has approved such fee and expense application, then Client waives its right (and the right of any successor entity as a result of a Transaction or otherwise) to subsequently object to the payment of fees and expenses covered by such invoice or fee application.

LLP. Kirkland & Ellis LLP is a limited liability partnership organized under the laws of Illinois, and Kirkland & Ellis International LLP is a limited liability partnership organized under the laws of Delaware. Pursuant to those statutory provisions, an obligation incurred by a limited liability partnership, whether arising in tort, contract or otherwise, is solely the obligation of the limited liability partnership, and partners are not personally liable, directly or indirectly, by way of indemnification, contribution, assessment or otherwise, for such obligation solely by reason of being or so acting as a partner.

Governing Law. This Agreement shall be governed by, and construed in accordance with, the laws of the State of Illinois, without giving effect to the conflicts of law principles thereof.

Miscellaneous. This Agreement sets forth the Parties' entire agreement for rendering professional services. It can be amended or modified only in writing and not orally or by course of conduct. Each Party signing below is jointly and severally responsible for all obligations due to the Firm and represents that each has full authority to execute this Agreement so that it is binding. This Agreement may be signed in one or more counterparts and binds each Party countersigning below, whether or not any other proposed signatory ever executes it. If any provision of this Agreement or the application thereof is held invalid or unenforceable, the invalidity or unenforceability shall not affect other provisions or applications of this Agreement which can be given effect without such provisions or application, and to this end the provisions of this Agreement are declared to be severable. Any agreement or waiver contained herein by Client extends to any assignee or successor in interest to Client, including without limitation the reorganized Client upon and after the effective date of a plan of reorganization in a Restructuring Case.

KIRKLAND & ELLIS LLP

Pier 1 Imports, Inc.
March 6, 2019
Page 9

CONFIDENTIAL

To the extent of any conflict or inconsistency between the provisions in the body of this letter agreement, Schedule 1, and Addendum B, the order of precedence shall be the terms of the letter agreement, followed by Addendum B, followed by Schedule 1.

This Agreement is the product of arm's-length negotiations between sophisticated parties, and Client acknowledges that it is experienced with respect to the retention of legal counsel. Therefore, the Parties acknowledge and agree that any otherwise applicable rule of contract construction or interpretation which provides that ambiguities shall be construed against the drafter (and all similar rules of contract construction or interpretation) shall not apply to this Agreement. The Parties further acknowledge that the Firm is not advising Client with respect to this Agreement because the Firm would have a conflict of interest in doing so, and that Client has consulted (or had the opportunity to consult) with legal counsel of its own choosing. Client further acknowledges that Client has entered into this Agreement and agreed to all of its terms and conditions voluntarily and fully-informed, based on adequate information and Client's own independent judgment. The Parties further acknowledge that they intend for this Agreement to be effective and fully enforceable upon its execution and to be relied upon by the Parties.

* * *

Please confirm your agreement with the arrangements described in this letter by signing the enclosed copy of this letter in the space provided below and returning it to us. Please understand that, if we do not receive a signed copy of this letter within twenty-one days, we will withdraw from representing you in this Engagement.

Very truly yours,

KIRKLAND & ELLIS LLP

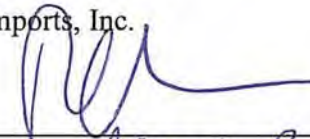
By: 

Printed Name: Josh Sussberg, P.C.

Title: Partner

Agreed and accepted this 7th March day of ~~February~~, 2019.

Pier 1 Imports, Inc.

By: 

Name: Robert Baskin

Title: EVP, Chief Legal and Compliance Officer

Pier 1 Imports, Inc.
March 6, 2019
Page No. 11

ADDENDUM A: LIST OF CLIENT SUBSIDIARIES

Pier 1 Assets, Inc.

Pier 1 Licensing, Inc.

Pier 1 Imports (U.S.), Inc.

Pir Trading, Inc.

Pier 1 Value Services, LLC

Pier 1 Holdings, Inc.

Pier 1 Services Company

Pier 1 Imports, Inc.
March 6, 2019
Page No. 12

ADDENDUM B: PIER 1 IMPORTS, INC. LEGAL SERVICES TERMS AND CONDITIONS

GENERAL

It is important to Pier 1 Imports, Inc. and its subsidiaries and affiliated companies (the "Company") that the relationship with outside counsel be productive and positive with as few misunderstandings as possible. Accordingly, we are providing you with our policy for outside counsel retention and billing. On any occasion where any of these policies seems inappropriate, the outside counsel should bring the concern or special request to the attention of the Company's Legal Department before accepting an assignment.

These policies shall apply to legal counsel retained, whether directly by the Company or indirectly by outside counsel on behalf of the Company. Counsel retained indirectly should be provided a copy of these policies by the outside counsel retaining such counsel. These policies may be updated and redefined from time to time by the Company with such changes being applicable to all future services rendered on behalf of the Company.

INSURANCE

Outside counsel must maintain professional liability insurance coverage in amounts sufficient in relation to the types and sizes of matters which outside counsel engages in, including the legal services being performed on behalf of the Company. At a minimum, outside counsel shall carry professional liability insurance in the amount of one million dollars (\$1,000,000) per occurrence and two million (\$2,000,000) aggregate. If insurance coverage is cancelled for any reason, outside counsel shall immediately notify the Company.

WORK PRODUCT

Copies of all correspondence, including legal research, relating to a Company matter are to be forwarded to the Legal Department periodically as agreed by outside counsel and the Legal Department. Proposed agreements, pleadings and other relevant documents should be sent to the Legal Department for the Company's internal review.

Outside counsel is expected to fill out the Company's Case Evaluation Form within ___ months of retention and update the Company with a revised Case Evaluation form at least quarterly thereafter.

All legal documents sent to the Company for execution must be submitted to and coordinated through the Company's Legal Department.

The Company's Legal Department should be given prior notification of all court appearances on behalf of the Company or depositions to be taken of or on behalf of the Company.

Pier 1 Imports, Inc.
March 6, 2019
Page No. 13

BILLING

Descriptions of services rendered by outside counsel and disbursements should be sufficiently thorough and complete to show the purpose and value of the work performed and/or reason for the disbursement on a per matter basis. The description should be detailed on the billing statement on a daily basis. Unrelated transactions should be billed under separate matters. For attorneys working on one or more unrelated transactions per day, each transaction should be listed as a separate time entry and under the appropriate matter for such transaction. For example, "ABC transaction: review lease terms, revise lessee consents, draft Assignment Agreement." The description should be sufficiently lengthy to account for the amount of time charged. An example of a description which is not acceptable is: "Work on ABC transaction, 10 hours."

Charges for legal services shall be based on hourly rates as set forth in the letter agreement. The Company will not accept a minimum billing entry for legal services or disbursements. The summary of hours and billings should appear on each statement and should show the attorney/paralegal name, hourly rate and numbers of hours expended per attorney/paralegal, and total fees per attorney/paralegal. Disbursements should be grouped by appropriate categories, i.e., telephone, postage, etc.

The firm's lawyer in charge of each Company matter should consider it an affirmative responsibility to staff each matter efficiently, as well as effectively. Unnecessary duplication of effort must be avoided.

All statements and invoices for legal services from outside counsel should be forwarded directly (not through a third party) to the Legal Department for review and approval within thirty business days after the end of the monthly billing cycle, or, if applicable, within thirty business days after closing of transaction or termination of case. In any case and notwithstanding the foregoing, no payment will be made for services rendered but not billed within the subsequent thirty days.

Following the conclusion of each transaction or case, all documents pertaining to the transaction or case should be forwarded to the Legal Department for the Company's file. The documents involved include but are not limited to: original contract and related documents, correspondence, appraisals, insurance certificates, financial documents, notes, and pleadings.

The Company does not pay for the following:

- Time spent responding to billing inquiries/estimates;
- Litigation/pre-litigation case budget creation;
- Time spent to become familiar with a case file due to a prior attorney leaving or new attorney joining the firm;
- Excessive legal research for routine legal matters;

Pier 1 Imports, Inc.
March 6, 2019
Page No. 14

- Secretarial overtime, unless it is necessitated by circumstances attributable to the Company that did not permit the project to be completed during normal working hours (giving non-Company work priority is not such a circumstance);
- Alcohol, at any meal or otherwise;
- Parking fees, tolls, and local mileage;
- Charges dated after the date of closing or case termination, unless they are follow-up items specifically referenced and agreed upon in closing documents; and
- Faxes and office supplies.

To the extent that reimbursement for any of the above items is sought, it must be specifically identified and approved by the Legal Department.

Pier 1 Imports, Inc.
March 6, 2019
Page No. 15

SCHEDULE 1

KIRKLAND & ELLIS LLP

CLIENT-REIMBURSABLE EXPENSES AND OTHER CHARGES

Effective 01/01/2018

The following outlines Kirkland & Ellis LLP's ("K&E LLP") policies and standard charges for various services performed by K&E LLP and/or by other third parties on behalf of the client which are often ancillary to our legal services. Services provided by in-house K&E LLP personnel are for the convenience of our clients. Given that these services are often ancillary to our legal services, in certain instances it may be appropriate and/or more cost efficient for these services to be outsourced to a third-party vendor. If services are provided beyond those outlined below, pricing will be based on K&E LLP's approximate cost and/or comparable market pricing.

- **Duplicating, Reprographics and Printing:** The following list details K&E LLP's charges for duplicating, reprographics and printing services:
 - ▶ **Black and White Copy or Print (all sizes of paper):**
 - \$0.16 per impression for all U.S. offices
 - €0.10 per impression in Munich
 - £0.15 per impression in London
 - HK\$1.50 per impression in Hong Kong
 - RMB1.00 per impression in Beijing and Shanghai
 - ▶ **Color Copy or Print (all sizes of paper):**
 - \$0.55 per impression
 - ▶ **Scanned Images:**
 - \$0.16 per page for black and white or color scans
 - ▶ **Other Services:**
 - CD/DVD Duplicating or Mastering - \$7/\$10 per CD/DVD
 - Binding - \$0.70 per binding
 - Large or specialized binders - \$13/\$27
 - Tabs - \$0.13 per item
 - OCR/File Conversion - \$0.03 per page
 - Large Format Printing - \$1.00 per sq. ft.
- **Secretarial and Word Processing:** Clients are not charged for secretarial and word processing activities incurred on their matters during standard business hours.
- **Overtime Charges:** Clients will be charged for overtime costs for secretarial and document services work if either (i) the client has specifically requested the after-hours work or (ii) the nature of the work being done for the client necessitates out-of-hours overtime and such work could not have been done during normal working

Pier 1 Imports, Inc.
March 6, 2019
Page No. 16

hours. If these conditions are satisfied, costs for related overtime meals and transportation also will be charged.

- **Travel Expenses:** We charge clients our out-of-pocket costs for travel expenses including associated travel agency fees. We charge coach fares (business class for international flights) unless the client has approved business-class, first-class or an upgrade. K&E LLP personnel are instructed to incur only reasonable airfare, hotel and meal expenses. K&E LLP negotiates, uses, and passes along volume discount hotel and air rates whenever practicable. However, certain retrospective rebates may not be passed along.
- **Catering Charges:** Clients will be charged for any in-house catering service provided in connection with client matters.
- **Communication Expenses:** We do not charge clients for telephone calls or faxes made from K&E LLP's offices with the exception of third-party conference calls and videoconferences.

Charges incurred for conference calls, videoconferences, cellular telephones, and calls made from other third-party locations will be charged to the client at the actual cost incurred. Further, other telecommunication expenses incurred at third-party locations (e.g., phone lines at trial sites, Internet access, etc.) will be charged to the client at the actual cost incurred.

- **Overnight Delivery/Postage:** We charge clients for the actual cost of overnight and special delivery (e.g., Express Mail, FedEx, and DHL), and U.S. postage for materials mailed on the client's behalf. K&E LLP negotiates, uses, and passes along volume discount rates whenever practicable.
- **Messengers:** We charge clients for the actual cost of a third party vendor messenger.
- **Library Research Services:** Library Research staff provides research and document retrieval services at the request of attorneys, and clients are charged per hour for these services. Any expenses incurred in connection with the request, such as outside retrieval service or online research charges, are passed on to the client at cost, including any applicable discounts.
- **Online Research Charges:** K&E LLP charges for costs incurred in using third-party online research services in connection with a client matter. K&E LLP negotiates and uses discounts or special rates for online research services whenever possible and practicable and passes through the full benefit of any savings to the client based on actual usage.

Pier 1 Imports, Inc.
March 6, 2019
Page No. 17

- **Inter-Library Loan Services:** Our standard client charge for inter-library loan services when a K&E LLP library employee borrows a book from an outside source is \$25 per title. There is no client charge for borrowing books from K&E LLP libraries in other cities or from outside collections when the title is part of the K&E LLP collection but unavailable.
- **Off-Site Legal Files Storage:** Clients are not charged for off-site storage of files unless the storage charge is approved in advance.
- **Electronic Data Storage:** K&E LLP will not charge clients for costs to store electronic data and files on K&E LLP's systems if the data stored does not exceed 100 gigabytes (GB). If the data stored for a specific client exceeds 100GB, K&E LLP will charge clients \$4.00 per month/per GB for all network data stored until the data is either returned to the client or properly disposed of. For e-discovery data on the Relativity platform, K&E LLP will also charge clients \$4.00 per month/per GB until the data is either returned to the client or properly disposed of.
- **Calendar Court Services:** Our standard charge is \$25 for a court filing and other court services or transactions.
- **Supplies:** There is no client charge for standard office supplies. Clients are charged for special items (e.g., a minute book, exhibit tabs/indexes/dividers, binding, etc.) and then at K&E LLP's actual cost.
- **Contract Attorneys and Contract Non-Attorney Billers:** If there is a need to utilize a contract attorney or contract non-attorney on a client engagement, clients will be charged a standard hourly rate for these billers unless other specific billing arrangements are agreed between K&E LLP and client.
- **Expert Witnesses, Experts of Other Types, and Other Third Party Consultants:** If there is a need to utilize an expert witness, expert of other type, or other third party consultant such as accountants, investment bankers, academicians, other attorneys, etc. on a client engagement, clients will be requested to retain or pay these individuals directly unless specific billing arrangements are agreed between K&E LLP and client.
- **Third Party Expenditures:** Third party expenditures (e.g., corporate document and lien searches, lease of office space at Trial location, IT equipment rental, SEC and regulatory filings, etc.) incurred on behalf of a client, will be passed through to the client at actual cost. If the invoice exceeds \$50,000, it is K&E LLP's policy that wherever possible such charges will be directly billed to the client. In those circumstances where this is not possible, K&E LLP will seek reimbursement from our client prior to paying the vendor.

Pier 1 Imports, Inc.
March 6, 2019
Page No. 18

Unless otherwise noted, charges billed in foreign currencies are determined annually based on current U.S. charges at an appropriate exchange rate.

Exhibit C

Engagement Letter

KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

Josh Sussberg, P.C.
To Call Writer Directly:
+1 212 446 4829
joshua.sussberg@kirkland.com

601 Lexington Avenue
New York, NY 10022
United States
+1 212 446 4800
www.kirkland.com

Facsimile:
+1 212 446 4900

March 6, 2019

Mr. Robert Bostrom, Esq.
Executive Vice President, Chief Legal and Compliance Officer and Corporate Secretary
Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, Texas 76102

Re: Retention to Provide Legal Services

Dear Mr. Bostrom:

We are very pleased that you have asked us to represent Pier 1 Imports, Inc. and only those wholly or partially owned subsidiaries listed in **Addendum A** attached hereto or supplement to this letter (collectively, “Client”) in connection with a potential restructuring. Please note, the Firm’s representation is only of Client; the Firm does not and will not represent any direct or indirect shareholder, director, officer, partner, employee, affiliate, or joint venturer of Client or of any other entity.

General Terms. This retention letter, along with Client’s Legal Services Terms and Conditions attached hereto as **Addendum B** (collectively, the “Agreement”) sets forth the terms of Client’s retention of Kirkland & Ellis LLP (and its affiliated entity Kirkland & Ellis International LLP (collectively, the “Firm”)) to provide legal services and constitutes an agreement between the Firm and Client (the “Parties”). This Agreement sets forth the Parties’ entire agreement for rendering professional services for the current matter, as well as for all other existing or future matters (collectively, the “Engagement”), except where the Parties otherwise agree in writing.

Fees. The Firm will bill Client for fees incurred at its regular hourly rates and in quarterly increments of an hour (or in smaller time increments as otherwise required by a court). The Firm reserves the right to adjust the Firm’s billing rates from time to time in the ordinary course of the Firm’s representation of Client.

Although the Firm will attempt to estimate fees to assist Client in Client’s planning if requested, such estimates are subject to change and are not binding unless otherwise expressly and unequivocally stated in writing.

KIRKLAND & ELLIS LLP

Pier 1 Imports, Inc.
March 6, 2019
Page 2

CONFIDENTIAL

Expenses. Unless otherwise set forth in Addendum B, expenses related to providing services shall be included in the Firm's statements as disbursements advanced by the Firm on Client's behalf. Such expenses include photocopying, printing, scanning, witness fees, travel expenses, filing and recording fees, certain secretarial overtime, and other overtime expenses, postage, express mail, and messenger charges, deposition costs, computerized legal research charges, and other computer services, and miscellaneous other charges. Client shall pay directly (and is solely responsible for) certain larger costs, such as consultant or expert witness fees and expenses, and outside suppliers' or contractors' charges, unless otherwise agreed by the Parties. By executing this Agreement below, and unless otherwise set forth in Addendum B, Client agrees to pay for all charges in accordance with the Firm's schedule of charges, a copy of which is attached hereto at Schedule 1, as revised from time to time.

Billing Procedures. The Firm's statements of fees and expenses are typically delivered monthly, but the Firm reserves the right to alter the timing of delivering its statements depending on circumstances. Client may have the statement in any reasonable format it chooses, but the Firm will select an initial format for the statement unless Client otherwise requests in writing. Depending on the circumstances, however, estimated or summary statements may be provided, with time and expense details to follow thereafter.

Retainer. Client agrees to provide to the Firm an "advance payment retainer," as defined in Rule 1.15(c) of the Illinois Rules of Professional Conduct, *Dowling v. Chicago Options Assoc., Inc.*, 875 N.E.2d 1012, 1018 (Ill. 2007), and *In re Caesars Entm't Operating Co., Inc.*, No. 15-01145 (ABG) (Bankr. N.D. Ill. May 28, 2015) (and cases cited therein), in the amount of \$150,000.00. In addition, Client agrees to provide one or more additional advance payment retainers upon request by the Firm so that the amount of any advance payment retainers remains at or above the Firm's estimated fees and expenses. The Firm may apply the advance payment retainers to any outstanding fees as services are rendered and to expenses as they are incurred. Client understands and acknowledges that any advance payment retainers are earned by the Firm upon receipt, any advance payment retainers become the property of the Firm upon receipt, Client no longer has a property interest in any advance payment retainers upon the Firm's receipt, any advance payment retainers will be placed in the Firm's general account and will not be held in a client trust account, and Client will not earn any interest on any advance payment retainers; provided, however, that solely to the extent required under applicable law, at the conclusion of the Engagement, if the amount of any advance payment retainers held by the Firm is in excess of the amount of the Firm's outstanding and estimated fees, expenses, and costs, the Firm will pay to Client the amount by which any advance payment retainers exceed such fees, expenses, and costs. Client further understands and acknowledges that the use of advance payment retainers is an integral condition of the Engagement, and is necessary to ensure that: Client continues to have access to the Firm's services; the Firm is compensated for its representation of Client; the Firm is not a pre-petition creditor in the event of a Restructuring Case; and that in light of the foregoing, the provision of the advance payment retainers is in Client's best interests. The fact that Client

KIRKLAND & ELLIS LLP

Pier 1 Imports, Inc.
March 6, 2019
Page 3

CONFIDENTIAL

has provided the Firm with an advance payment retainer does not affect Client's right to terminate the client-lawyer relationship.

Please be advised that there is another type of retainer known as a "security retainer," as defined in *Dowling v. Chicago Options Assoc.*, 875 N.E.2d at 1018, and *In re Caesars Entm't Operating Co., Inc.*, No. 15-01145 (ABG) (Bankr. N.D. Ill. May 28, 2015) (and cases cited therein). A security retainer remains the property of the client until the lawyer applies it to charges for services that are actually rendered and expenses that are incurred. Any unearned funds are then returned to the client. In other circumstances not present here, the Firm would consider a security retainer and Client's funds would be held in the Firm's segregated client trust account until applied to pay fees and expenses. Funds in a security retainer, however, can be subject to claims of Client's creditors and, if taken by creditors, may leave Client unable to pay for ongoing legal services, which may result in the Firm being unable to continue the Engagement. Moreover, a security retainer creates clawback risks for the Firm in the event of an insolvency proceeding. The choice of the type of retainer to be used is Client's choice alone, but for the Engagement and for the reasons set forth above, the Firm is unwilling to represent Client in the Engagement without using the advance payment retainer.

Termination. The Engagement may be terminated by either Party at any time by written notice by or to Client. The Engagement will end at the earliest of (a) Client's termination of the Engagement, (b) the Firm's withdrawal, and (c) the substantial completion of the Firm's substantive work. If permission for withdrawal is required by a court, the Firm shall apply promptly for such permission, and termination shall coincide with the court order for withdrawal. If this Agreement or the Firm's services are terminated for any reason, such termination shall be effective only to terminate the Firm's services prospectively and all the other terms of this Agreement shall survive any such termination.

Upon cessation of the Firm's active involvement in a particular matter (even if the Firm continues active involvement in other matters on Client's behalf), the Firm will have no further duty to inform Client of future developments or changes in law as may be relevant to such matter. Further, unless the Parties mutually agree in writing to the contrary, the Firm will have no obligation to monitor renewal or notice dates or similar deadlines that may arise from the matters for which the Firm had been retained.

Cell Phone and E-Mail Communication. The Firm hereby informs Client and Client hereby acknowledges that the Firm's attorneys sometimes communicate with their clients and their clients' professionals and agents by cell telephone, that such communications are capable of being intercepted by others and therefore may be deemed no longer protected by the attorney-client privilege, and that Client must inform the Firm if Client does not wish the Firm to discuss privileged matters on cell telephones with Client or Client's professionals or agents.

KIRKLAND & ELLIS LLP

Pier 1 Imports, Inc.
March 6, 2019
Page 4

CONFIDENTIAL

The Firm hereby informs Client and Client hereby acknowledges that the Firm's attorneys sometimes communicate with their clients and their clients' professionals and agents by unencrypted e-mail, that such communications are capable of being intercepted by others and therefore may be deemed no longer protected by the attorney-client privilege, and that Client must inform the Firm if Client wishes to institute a system to encode all e-mail between the Firm and Client or Client's professionals or agents.

File Retention. All records and files will be retained and disposed of in compliance with the Firm's policy in effect from time to time. Subject to future changes, it is the Firm's current policy generally not to retain records relating to a matter for more than five years. Upon Client's prior written request, the Firm will return client records that are Client's property to Client prior to their destruction. It is not administratively feasible for the Firm to advise Client of the closing of a matter or the disposal of records. The Firm recommends, therefore, that Client maintain Client's own files for reference or submit a written request for Client's client files promptly upon conclusion of a matter. Notwithstanding anything to the contrary herein, Client acknowledges and agrees that any applicable privilege of Client (including any attorney-client and work product privilege or any duty of confidentiality) (collectively, the "Privileges") belongs to Client alone and not to any successor entity (including without limitation the Client after a change in control or other similar restructuring or non-restructuring transaction (including without limitation a reorganized Client after the effective date of a plan of reorganization), whether through merger, asset or equity sale, business combination, or otherwise, irrespective of whether such transaction occurs in a Restructuring Case or on an out-of-court basis (in each case, a "Transaction")). Client hereby waives any right, title, and interest of such successor entity to all information, data, documents, or communications in any format covered by the Privileges that is in the possession of the Firm ("Firm Materials"), to the extent that such successor entity had any right, title, and interest to such Firm Materials. For the avoidance of doubt, Client agrees and acknowledges that after a Transaction, such successor entity shall have no right to claim or waive the Privileges or request the return of any such Firm Materials; instead, such Firm Materials shall remain in the Firm's sole possession and control for its exclusive use, and the Firm will (a) not waive any Privileges or disclose the Firm Materials, (b) take all reasonable steps to ensure that the Privileges survive and remain in full force and effect, and (c) assert the Privileges to prevent disclosure of any Firm Materials.

Data Protection. You further agree that, if you provide us with personal data, you have complied with applicable data protection legislation and that we may process such personal data in accordance with our Data Transfer and Privacy Policy at www.kirkland.com. We process your personal data in order to (i) carry out work for you; (ii) share the data with third parties such as expert witnesses and other professional advisers if our work requires; (iii) comply with applicable laws and regulations and (iv) provide you with information relating to our Firm and its services.

KIRKLAND & ELLIS LLP

Pier 1 Imports, Inc.
March 6, 2019
Page 5

CONFIDENTIAL

Conflicts of Interest. As is customary for a law firm of the Firm's size, there are numerous business entities, with which Client currently has relationships, that the Firm has represented or currently represents in matters unrelated to Client. Because Client is engaged in activities (and may in the future engage in additional activities) in which Client's interests may diverge from those of the Firm's other clients, the possibility exists that one of the Firm's clients may take positions adverse to Client.

Further, in undertaking the representation of Client, the Firm wants to be fair not only to Client's interests but also to those of the Firm's other clients. Because Client is engaged in activities (and may in the future engage in additional activities) in which its interests may diverge from those of the Firm's other clients, the possibility exists that one of the Firm's current or future clients may take positions adverse to Client (including litigation or other dispute resolution mechanisms) in a matter in which such other client may have retained the Firm may be retained or one of Client's adversaries may retain the Firm in a matter adverse to another entity or person.

In the event a present conflict of interest exists between Client and the Firm's other clients or in the event one arises in the future, Client agrees, subject to the qualifications set forth herein, to waive any such conflict of interest or other objection that would preclude the Firm's representation of another client (a) in other current or future matters substantially unrelated to the Engagement or (b) other than during a Restructuring Case (as defined below), in other matters related to Client (such representation an "Allowed Adverse Representation"). By way of example, such Allowed Adverse Representations might take the form of, among other contexts: litigation (including arbitration, mediation and other forms of dispute resolution); transactional work (including consensual and non-consensual merger, acquisition, and takeover situations); counseling (including advising direct adversaries and competitors); and restructuring (including bankruptcy, insolvency, financial distress, recapitalization, equity and debt workouts, and other transactions or adversarial adjudicative proceedings related to any of the foregoing and similar matters).

Client, subject to the qualifications set forth herein, also agrees that it will not, for itself or any other entity or person, assert that either (i) the Firm's representation of Client or any of Client's affiliates in any past, present, or future matter or (ii) the Firm's actual or possible possession of confidential information belonging to Client or any of Client's affiliates is a basis to disqualify the Firm from representing another entity or person in any Allowed Adverse Representation. Client further agrees that any Allowed Adverse Representation does not breach any duty that the Firm owes to Client or any of Client's affiliates. Client also agrees that the Firm's representation in the Engagement is solely of Client and that no member or other entity or person related to it (such as a shareholder, parent, subsidiary, affiliate, director, officer, partner, employee, or joint venturer) has the status of a client for conflict of interest purposes.

KIRKLAND & ELLIS LLP

Pier 1 Imports, Inc.
March 6, 2019
Page 6

CONFIDENTIAL

In addition, if a waiver of a conflict of interest necessary to allow the Firm to represent another client in a matter that is not substantially related to the Engagement is not effective for any reason, Client agrees that the Firm may withdraw from the Engagement. Should that occur, Client will not, for itself or any other entity or person, seek to preclude such termination of services or assert that either (a) the Firm's representation of Client or any of Client's affiliates in any past, present, or future matter or (b) the Firm's actual or possible possession of confidential information belonging to Client or any of Client's affiliates is a basis to disqualify the Firm from representing such other client or acting on such adverse matter. Additionally, the Firm will cover all costs related to transferring Client's file(s) to Client's new legal counsel.

It is important that you review this letter carefully and consider all of the advantages and disadvantages of waiving certain conflicts of interests that would otherwise bar the Firm from representing parties with interests adverse to you during the time in which the Firm is representing you. You also understand that because this waiver includes future issues and future clients that are unknown and unknowable at this time, it is impossible to provide you with any more details about those prospective clients and matters. Thus, in choosing to execute this waiver, you have recognized the inherent uncertainty about the array of potential matters and clients the Firm might take on in matters that are adverse to you but have nonetheless decided it is in your interest to waive conflicts of interest regarding the Allowed Adverse Representations and waive rights to prohibit the Firm's potential withdrawal should a conflict waiver prove ineffectual.

The Firm informs Client that certain entities owned by current or former Firm attorneys and senior staff ("attorney investment entities") have investments in funds or companies that may, directly or indirectly, be affiliated with Client, hold investments in Client's debt or equity securities, may be adverse to Client, or conduct commercial transactions with Client (each, a "Passive Holding"). The attorney investment entities are passive and have no management or other control rights in such funds or companies. The Firm notes that other persons may in the future assert that a Passive Holding creates, in certain circumstances, a conflict between the Firm's exercise of its independent professional judgment in rendering advice to Client and the financial interest of Firm attorneys participating in the attorney investment entities, and such other persons might seek to limit Client's ability to use the Firm to advise Client on a particular matter. While the Firm cannot control what a person might assert or seek, the Firm believes that the Firm's judgment will not be compromised by virtue of any Passive Holding. Please let us know if Client has any questions or concerns regarding the Passive Holdings. By executing this letter, Client acknowledges the Firm's disclosure of the foregoing.

Notwithstanding anything to the contrary herein, the waiver set forth above (i) is limited to matters that are not substantially related to the Engagement and (ii) does not permit the Firm to represent other clients in litigation directly adverse to Client during the pendency of this Engagement, provided that the Firm is permitted to represent other current or future clients in Restructuring Matters so long as the Firm uses conflicts counsel for any litigation directly adverse

KIRKLAND & ELLIS LLP

Pier 1 Imports, Inc.
March 6, 2019
Page 7

CONFIDENTIAL

to Client in such Restructuring Matters. In the event the Firm exercises the waiver set forth above, the Firm represents and warrants that such waiver does not diminish or release the Firm from its obligations of confidentiality and the protections provided by the attorney-client privilege, and that the Firm will implement an "Ethical Wall" or "Chinese Wall" to ensure such information remains protected. As used herein, "restructuring matters" means matters: (a) arising in, arising under, or relating to Title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (or analogous state or foreign statute); (b) concerning a financing, refinancing, recapitalization, restructuring, or out-of-court workout of equity or debt or any merger, sale, acquisition, or other transaction in connection with any of the foregoing; (c) involving companies potentially in financial distress; and (d) involving litigation related to any of the foregoing.

Restructuring Cases. If it becomes necessary for Client to commence a restructuring case under chapter 11 of the U.S. Bankruptcy Code (a "Restructuring Case"), the Firm's ongoing employment by Client will be subject to the approval of the court with jurisdiction over the petition. If necessary, the Firm will take steps necessary to prepare the disclosure materials required in connection with the Firm's retention as lead restructuring counsel. In the near term, the Firm will begin conflicts checks on potentially interested parties as provided by Client.

If necessary, the Firm will prepare a preliminary draft of a schedule describing the Firm's relationships with certain interested parties (the "Disclosure Schedule"). The Firm will give Client a draft of the Disclosure Schedule once it is available. Although the Firm believes that these relationships do not constitute actual conflicts of interest, these relationships must be described and disclosed in Client's application to the court to retain the Firm.

If in the Firm's determination a conflict of interest arises in Client's Restructuring Case requiring separate conflicts counsel, then Client will be required to use separate conflicts counsel in those matters.

No Guarantee of Success. It is impossible to provide any promise or guarantee about the outcome of Client's matters. Nothing in this Agreement or any statement by Firm staff or attorneys constitutes a promise or guarantee. Any comments about the outcome of Client's matter are simply expressions of judgment and are not binding on the Firm.

Consent to Use of Information. In connection with future materials that, for marketing purposes, describe facets of the Firm's law practice and recite examples of matters the Firm handles on behalf of clients, Client agrees that, if those materials avoid disclosing Client's confidences and secrets as defined by applicable ethical rules, they may identify Client as a client, may contain factual synopses of Client's matters, and may indicate generally the results achieved.

Reimbursement of Fees and Expenses. Subject to Client's terms and conditions set forth in Addendum B, Client agrees to promptly reimburse the Firm for all internal or external fees and

KIRKLAND & ELLIS LLP

Pier 1 Imports, Inc.
March 6, 2019
Page 8

CONFIDENTIAL

expenses, including the amount of the Firm's attorney and paralegal time at normal billing rates, as incurred by the Firm in connection with participating in, preparing for, or responding to any action, claim, objection, suit, or proceeding brought by or against any third-party that relates to the legal services provided by the Firm under this Agreement. Without limiting the scope of the foregoing, and by way of example only, this paragraph extends to all such fees and expenses incurred by the Firm: in responding to document subpoenas, and preparing for and testifying at depositions and trials; and with respect to the filing, preparation, prosecution or defense of any applications by the Firm for approval of fees and expenses in a judicial, arbitral, or similar proceeding. Further, Client understands, acknowledges, and agrees that in connection with a Restructuring Case, if Client has not objected to the payment of a Firm invoice or to a Firm fee and expense application, has in fact paid such invoice, or has approved such fee and expense application, then Client waives its right (and the right of any successor entity as a result of a Transaction or otherwise) to subsequently object to the payment of fees and expenses covered by such invoice or fee application.

LLP. Kirkland & Ellis LLP is a limited liability partnership organized under the laws of Illinois, and Kirkland & Ellis International LLP is a limited liability partnership organized under the laws of Delaware. Pursuant to those statutory provisions, an obligation incurred by a limited liability partnership, whether arising in tort, contract or otherwise, is solely the obligation of the limited liability partnership, and partners are not personally liable, directly or indirectly, by way of indemnification, contribution, assessment or otherwise, for such obligation solely by reason of being or so acting as a partner.

Governing Law. This Agreement shall be governed by, and construed in accordance with, the laws of the State of Illinois, without giving effect to the conflicts of law principles thereof.

Miscellaneous. This Agreement sets forth the Parties' entire agreement for rendering professional services. It can be amended or modified only in writing and not orally or by course of conduct. Each Party signing below is jointly and severally responsible for all obligations due to the Firm and represents that each has full authority to execute this Agreement so that it is binding. This Agreement may be signed in one or more counterparts and binds each Party countersigning below, whether or not any other proposed signatory ever executes it. If any provision of this Agreement or the application thereof is held invalid or unenforceable, the invalidity or unenforceability shall not affect other provisions or applications of this Agreement which can be given effect without such provisions or application, and to this end the provisions of this Agreement are declared to be severable. Any agreement or waiver contained herein by Client extends to any assignee or successor in interest to Client, including without limitation the reorganized Client upon and after the effective date of a plan of reorganization in a Restructuring Case.

KIRKLAND & ELLIS LLP

Pier 1 Imports, Inc.
March 6, 2019
Page 9

CONFIDENTIAL

To the extent of any conflict or inconsistency between the provisions in the body of this letter agreement, Schedule 1, and Addendum B, the order of precedence shall be the terms of the letter agreement, followed by Addendum B, followed by Schedule 1.

This Agreement is the product of arm's-length negotiations between sophisticated parties, and Client acknowledges that it is experienced with respect to the retention of legal counsel. Therefore, the Parties acknowledge and agree that any otherwise applicable rule of contract construction or interpretation which provides that ambiguities shall be construed against the drafter (and all similar rules of contract construction or interpretation) shall not apply to this Agreement. The Parties further acknowledge that the Firm is not advising Client with respect to this Agreement because the Firm would have a conflict of interest in doing so, and that Client has consulted (or had the opportunity to consult) with legal counsel of its own choosing. Client further acknowledges that Client has entered into this Agreement and agreed to all of its terms and conditions voluntarily and fully-informed, based on adequate information and Client's own independent judgment. The Parties further acknowledge that they intend for this Agreement to be effective and fully enforceable upon its execution and to be relied upon by the Parties.

* * *

Please confirm your agreement with the arrangements described in this letter by signing the enclosed copy of this letter in the space provided below and returning it to us. Please understand that, if we do not receive a signed copy of this letter within twenty-one days, we will withdraw from representing you in this Engagement.

Very truly yours,

KIRKLAND & ELLIS LLP

By: 

Printed Name: Josh Sussberg, P.C.

Title: Partner

Agreed and accepted this 7th March day of February, 2019.

Pier 1 Imports, Inc.

By: 

Name: Robert Buxbaum

Title: EVP, Chief Legal and Compliance Officer

Pier 1 Imports, Inc.
March 6, 2019
Page No. 11

ADDENDUM A: LIST OF CLIENT SUBSIDIARIES

Pier 1 Assets, Inc.

Pier 1 Licensing, Inc.

Pier 1 Imports (U.S.), Inc.

Pir Trading, Inc.

Pier 1 Value Services, LLC

Pier 1 Holdings, Inc.

Pier 1 Services Company

Pier 1 Imports, Inc.
March 6, 2019
Page No. 12

ADDENDUM B: PIER 1 IMPORTS, INC. LEGAL SERVICES TERMS AND CONDITIONS

GENERAL

It is important to Pier 1 Imports, Inc. and its subsidiaries and affiliated companies (the "Company") that the relationship with outside counsel be productive and positive with as few misunderstandings as possible. Accordingly, we are providing you with our policy for outside counsel retention and billing. On any occasion where any of these policies seems inappropriate, the outside counsel should bring the concern or special request to the attention of the Company's Legal Department before accepting an assignment.

These policies shall apply to legal counsel retained, whether directly by the Company or indirectly by outside counsel on behalf of the Company. Counsel retained indirectly should be provided a copy of these policies by the outside counsel retaining such counsel. These policies may be updated and redefined from time to time by the Company with such changes being applicable to all future services rendered on behalf of the Company.

INSURANCE

Outside counsel must maintain professional liability insurance coverage in amounts sufficient in relation to the types and sizes of matters which outside counsel engages in, including the legal services being performed on behalf of the Company. At a minimum, outside counsel shall carry professional liability insurance in the amount of one million dollars (\$1,000,000) per occurrence and two million (\$2,000,000) aggregate. If insurance coverage is cancelled for any reason, outside counsel shall immediately notify the Company.

WORK PRODUCT

Copies of all correspondence, including legal research, relating to a Company matter are to be forwarded to the Legal Department periodically as agreed by outside counsel and the Legal Department. Proposed agreements, pleadings and other relevant documents should be sent to the Legal Department for the Company's internal review.

Outside counsel is expected to fill out the Company's Case Evaluation Form within ___ months of retention and update the Company with a revised Case Evaluation form at least quarterly thereafter.

All legal documents sent to the Company for execution must be submitted to and coordinated through the Company's Legal Department.

The Company's Legal Department should be given prior notification of all court appearances on behalf of the Company or depositions to be taken of or on behalf of the Company.

Pier 1 Imports, Inc.
March 6, 2019
Page No. 13

BILLING

Descriptions of services rendered by outside counsel and disbursements should be sufficiently thorough and complete to show the purpose and value of the work performed and/or reason for the disbursement on a per matter basis. The description should be detailed on the billing statement on a daily basis. Unrelated transactions should be billed under separate matters. For attorneys working on one or more unrelated transactions per day, each transaction should be listed as a separate time entry and under the appropriate matter for such transaction. For example, "ABC transaction: review lease terms, revise lessee consents, draft Assignment Agreement." The description should be sufficiently lengthy to account for the amount of time charged. An example of a description which is not acceptable is: "Work on ABC transaction, 10 hours."

Charges for legal services shall be based on hourly rates as set forth in the letter agreement. The Company will not accept a minimum billing entry for legal services or disbursements. The summary of hours and billings should appear on each statement and should show the attorney/paralegal name, hourly rate and numbers of hours expended per attorney/paralegal, and total fees per attorney/paralegal. Disbursements should be grouped by appropriate categories, i.e., telephone, postage, etc.

The firm's lawyer in charge of each Company matter should consider it an affirmative responsibility to staff each matter efficiently, as well as effectively. Unnecessary duplication of effort must be avoided.

All statements and invoices for legal services from outside counsel should be forwarded directly (not through a third party) to the Legal Department for review and approval within thirty business days after the end of the monthly billing cycle, or, if applicable, within thirty business days after closing of transaction or termination of case. In any case and notwithstanding the foregoing, no payment will be made for services rendered but not billed within the subsequent thirty days.

Following the conclusion of each transaction or case, all documents pertaining to the transaction or case should be forwarded to the Legal Department for the Company's file. The documents involved include but are not limited to: original contract and related documents, correspondence, appraisals, insurance certificates, financial documents, notes, and pleadings.

The Company does not pay for the following:

- Time spent responding to billing inquiries/estimates;
- Litigation/pre-litigation case budget creation;
- Time spent to become familiar with a case file due to a prior attorney leaving or new attorney joining the firm;
- Excessive legal research for routine legal matters;

Pier 1 Imports, Inc.
March 6, 2019
Page No. 14

- Secretarial overtime, unless it is necessitated by circumstances attributable to the Company that did not permit the project to be completed during normal working hours (giving non-Company work priority is not such a circumstance);
- Alcohol, at any meal or otherwise;
- Parking fees, tolls, and local mileage;
- Charges dated after the date of closing or case termination, unless they are follow-up items specifically referenced and agreed upon in closing documents; and
- Faxes and office supplies.

To the extent that reimbursement for any of the above items is sought, it must be specifically identified and approved by the Legal Department.

Pier 1 Imports, Inc.
March 6, 2019
Page No. 15

SCHEDULE 1

KIRKLAND & ELLIS LLP

CLIENT-REIMBURSABLE EXPENSES AND OTHER CHARGES

Effective 01/01/2018

The following outlines Kirkland & Ellis LLP's ("K&E LLP") policies and standard charges for various services performed by K&E LLP and/or by other third parties on behalf of the client which are often ancillary to our legal services. Services provided by in-house K&E LLP personnel are for the convenience of our clients. Given that these services are often ancillary to our legal services, in certain instances it may be appropriate and/or more cost efficient for these services to be outsourced to a third-party vendor. If services are provided beyond those outlined below, pricing will be based on K&E LLP's approximate cost and/or comparable market pricing.

- **Duplicating, Reprographics and Printing:** The following list details K&E LLP's charges for duplicating, reprographics and printing services:
 - ▶ **Black and White Copy or Print (all sizes of paper):**
 - \$0.16 per impression for all U.S. offices
 - €0.10 per impression in Munich
 - £0.15 per impression in London
 - HK\$1.50 per impression in Hong Kong
 - RMB1.00 per impression in Beijing and Shanghai
 - ▶ **Color Copy or Print (all sizes of paper):**
 - \$0.55 per impression
 - ▶ **Scanned Images:**
 - \$0.16 per page for black and white or color scans
 - ▶ **Other Services:**
 - CD/DVD Duplicating or Mastering - \$7/\$10 per CD/DVD
 - Binding - \$0.70 per binding
 - Large or specialized binders - \$13/\$27
 - Tabs - \$0.13 per item
 - OCR/File Conversion - \$0.03 per page
 - Large Format Printing - \$1.00 per sq. ft.
- **Secretarial and Word Processing:** Clients are not charged for secretarial and word processing activities incurred on their matters during standard business hours.
- **Overtime Charges:** Clients will be charged for overtime costs for secretarial and document services work if either (i) the client has specifically requested the after-hours work or (ii) the nature of the work being done for the client necessitates out-of-hours overtime and such work could not have been done during normal working

Pier 1 Imports, Inc.
March 6, 2019
Page No. 16

hours. If these conditions are satisfied, costs for related overtime meals and transportation also will be charged.

- **Travel Expenses:** We charge clients our out-of-pocket costs for travel expenses including associated travel agency fees. We charge coach fares (business class for international flights) unless the client has approved business-class, first-class or an upgrade. K&E LLP personnel are instructed to incur only reasonable airfare, hotel and meal expenses. K&E LLP negotiates, uses, and passes along volume discount hotel and air rates whenever practicable. However, certain retrospective rebates may not be passed along.
- **Catering Charges:** Clients will be charged for any in-house catering service provided in connection with client matters.
- **Communication Expenses:** We do not charge clients for telephone calls or faxes made from K&E LLP's offices with the exception of third-party conference calls and videoconferences.

Charges incurred for conference calls, videoconferences, cellular telephones, and calls made from other third-party locations will be charged to the client at the actual cost incurred. Further, other telecommunication expenses incurred at third-party locations (e.g., phone lines at trial sites, Internet access, etc.) will be charged to the client at the actual cost incurred.

- **Overnight Delivery/Postage:** We charge clients for the actual cost of overnight and special delivery (e.g., Express Mail, FedEx, and DHL), and U.S. postage for materials mailed on the client's behalf. K&E LLP negotiates, uses, and passes along volume discount rates whenever practicable.
- **Messengers:** We charge clients for the actual cost of a third party vendor messenger.
- **Library Research Services:** Library Research staff provides research and document retrieval services at the request of attorneys, and clients are charged per hour for these services. Any expenses incurred in connection with the request, such as outside retrieval service or online research charges, are passed on to the client at cost, including any applicable discounts.
- **Online Research Charges:** K&E LLP charges for costs incurred in using third-party online research services in connection with a client matter. K&E LLP negotiates and uses discounts or special rates for online research services whenever possible and practicable and passes through the full benefit of any savings to the client based on actual usage.

Pier 1 Imports, Inc.
March 6, 2019
Page No. 17

- **Inter-Library Loan Services:** Our standard client charge for inter-library loan services when a K&E LLP library employee borrows a book from an outside source is \$25 per title. There is no client charge for borrowing books from K&E LLP libraries in other cities or from outside collections when the title is part of the K&E LLP collection but unavailable.
- **Off-Site Legal Files Storage:** Clients are not charged for off-site storage of files unless the storage charge is approved in advance.
- **Electronic Data Storage:** K&E LLP will not charge clients for costs to store electronic data and files on K&E LLP's systems if the data stored does not exceed 100 gigabytes (GB). If the data stored for a specific client exceeds 100GB, K&E LLP will charge clients \$4.00 per month/per GB for all network data stored until the data is either returned to the client or properly disposed of. For e-discovery data on the Relativity platform, K&E LLP will also charge clients \$4.00 per month/per GB until the data is either returned to the client or properly disposed of.
- **Calendar Court Services:** Our standard charge is \$25 for a court filing and other court services or transactions.
- **Supplies:** There is no client charge for standard office supplies. Clients are charged for special items (e.g., a minute book, exhibit tabs/indexes/dividers, binding, etc.) and then at K&E LLP's actual cost.
- **Contract Attorneys and Contract Non-Attorney Billers:** If there is a need to utilize a contract attorney or contract non-attorney on a client engagement, clients will be charged a standard hourly rate for these billers unless other specific billing arrangements are agreed between K&E LLP and client.
- **Expert Witnesses, Experts of Other Types, and Other Third Party Consultants:** If there is a need to utilize an expert witness, expert of other type, or other third party consultant such as accountants, investment bankers, academicians, other attorneys, etc. on a client engagement, clients will be requested to retain or pay these individuals directly unless specific billing arrangements are agreed between K&E LLP and client.
- **Third Party Expenditures:** Third party expenditures (e.g., corporate document and lien searches, lease of office space at Trial location, IT equipment rental, SEC and regulatory filings, etc.) incurred on behalf of a client, will be passed through to the client at actual cost. If the invoice exceeds \$50,000, it is K&E LLP's policy that wherever possible such charges will be directly billed to the client. In those circumstances where this is not possible, K&E LLP will seek reimbursement from our client prior to paying the vendor.

Pier 1 Imports, Inc.
March 6, 2019
Page No. 18

Unless otherwise noted, charges billed in foreign currencies are determined annually based on current U.S. charges at an appropriate exchange rate.

Exhibit D

Budget and Staffing Plan

Budget and Staffing Plan

(For Matter Categories for the Period Beginning on February 17, 2020 and Ending on May 31, 2020)

Budget

Matter Number	Project Category Description	Hours Budgeted	Total Compensation Budgeted
2	Chapter 11 Filing & First Day Pleadings	305 - 340	\$279,500 - \$310,000
3	Corporate & Governance Matters	107 - 118	\$103,000 - \$114,000
4	Disclosure Statement / Plan / Confirmation	1367 - 1520	\$1,247,000 - \$1,387,000
5	Financing and Cash Collateral	647 - 721	\$602,000 - \$672,000
6	Automatic Stay Issues	120 - 144	\$107,000 - \$117,000
7	Section 363 Issues	239 - 265	\$215,000 - \$237,000
8	Executory Contracts & Unexpired Leases	328 - 364	\$301,000 - \$333,000
9	Business Operations	340 - 376	\$301,000 - \$333,000
10	Claims Administration	130 - 212	\$145,000 - \$162,000
11	U.S. Trustee and Statutory Reporting	97 - 107	\$103,000 - \$113,000
12	Hearings	222 - 248	\$206,000 - \$227,000
13	Non-Working Travel	204 - 227	\$94,000 - \$104,000
14	Employee Issues	390 - 434	\$361,000 - \$400,000
15	Insurance	120 - 134	\$103,000 - \$113,000
16	Utilities	120 - 124	\$103,000 - \$113,000
17	Tax Issues	168 - 186	\$154,000 - \$173,000
18	Environmental Issues	54 - 60	\$66,000 - \$75,000
19	International Issues	119 - 132	\$103,000 - \$113,000
20	Case Administration	281 - 311	\$215,000 - \$237,000
21	Retention K&E	185 - 205	\$154,000 - \$173,000
22	Retention Non-K&E	192 - 213	\$154,000 - \$173,000
24	Committee Matters	28 - 31	\$25,000 - \$28,000
	Totals	5,845 - 6,496	\$5,160,000 - \$5,724,000

Staffing Plan

Category of Timekeeper	Number of Timekeepers Expected to Work on the Matter Categories During the Budget Period	Average Hourly Rate¹
Partner	8	\$1,202
Associate	17	\$865
Legal Assistant	3	\$310
Project Assistant		
Total Attorney	25	\$967
Total Non-Attorney	3	\$310
Total	28	\$886

¹ The Average Hourly Rate is a weighted average based on the individual hourly rate of, and projected number of hours worked by, each timekeeper over the course of the chapter 11 cases.

Exhibit E

Voluntary Rate Disclosures

- The blended hourly rate for all K&E domestic timekeepers (including both professionals and paraprofessionals) who billed to non-bankruptcy matters (collectively, the “Non-Bankruptcy Matters”)¹ during the 12-month period beginning on January 1, 2019 and ending on December 31, 2019 (the “Comparable Period”) was, in the aggregate, approximately **\$967.14** per hour (the “Non-Bankruptcy Blended Hourly Rate”).²
- The blended hourly rate for all K&E timekeepers (including both professionals and paraprofessionals) who billed to the Debtors during the Fee Period was approximately **\$912.27** per hour (the “Debtor Blended Hourly Rate”).³
- A detailed comparison of these rates is as follows:

Position at K&E	Debtor Blended Hourly Rate for This Fee Application	Non-Bankruptcy Blended Hourly Rate
Partner	\$1,214.48	\$1,350.58
Of Counsel	\$0.00	\$1,022.03
Associate	\$836.65	\$807.25
Contract Attorney	\$0.00	\$0.00
Visiting Attorney	\$0.00	\$588.40
Law Clerk	\$0.00	\$345.93
Paralegal	\$355.92	\$375.19
Junior Paralegal	\$275.00	\$246.68
Support Staff	\$269.12	\$349.03
Total	\$912.27	\$967.14

¹ It is the nature of K&E’s practice that certain non-bankruptcy engagements require the advice and counsel of professionals and paraprofessionals who work primarily within K&E’s Restructuring Group. Accordingly, “Non-Bankruptcy Matters” consist of matters for which K&E domestic timekeepers represented a client in a matter other than an in-court bankruptcy proceeding. Moreover, the Non-Bankruptcy Matters include time billed by K&E domestic timekeepers who work primarily within K&E’s Restructuring Group.

² K&E calculated the blended rate for Non-Bankruptcy Matters by dividing the *total dollar amount* billed by K&E domestic timekeepers to the Non-Bankruptcy Matters during the Comparable Period by the *total number of hours* billed by K&E domestic timekeepers to the Non-Bankruptcy Matters during the Comparable Period.

³ K&E calculated the blended rate for timekeepers who billed to the Debtors by dividing the *total dollar amount billed* by such timekeepers during the Fee Period by the *total number of hours billed* by such timekeepers during the Fee Period.

Exhibit F

Summary of Total Fees Incurred and Hours Billed During the Fee Period

Attorney Name	Position	Department	Date of Admission	Fees Billed In this Application	Hours Billed In this Application	Number of Rate Increases	Hourly Rate Billed		Fees Billed In this Application at First Interim Application Billing Rate
							In this Application	In the First Interim Application	
Tim Cruickshank, P.C.	Partner	Corporate	2011	\$6,475.00	5.00	N/A	\$1,295.00	\$1,295.00	\$6,475.00
Michelle Kilkenney, P.C.	Partner	Corporate	2002	\$19,777.50	13.50	N/A	\$1,465.00	\$1,465.00	\$19,777.50
Mark McKane, P.C.	Partner	Litigation	1999	\$42,009.50	29.90	N/A	\$1,405.00	\$1,405.00	\$42,009.50
Jeffery S. Norman, P.C.	Partner	Technology & IP Transactions	1992	\$45,936.00	28.80	N/A	\$1,595.00	\$1,595.00	\$45,936.00
Josh Sussberg, P.C.	Partner	Restructuring	2004	\$100,552.50	61.50	N/A	\$1,635.00	\$1,635.00	\$100,552.50
Matthew Antinossi	Partner	Employee Benefits	1999	\$12,650.00	9.20	N/A	\$1,375.00	\$1,375.00	\$12,650.00
Katie Bolanowski	Partner	Corporate	2009	\$37,179.00	30.60	N/A	\$1,215.00	\$1,215.00	\$37,179.00
John G. Caruso	Partner	Real Estate	1992	\$1,800.50	1.30	N/A	\$1,385.00	\$1,385.00	\$1,800.50
Kate Coverdale	Partner	Executive Compensation	2010	\$2,794.50	2.30	N/A	\$1,215.00	\$1,215.00	\$2,794.50
AnnElyse Scarlett Gains	Partner	Restructuring	2014	\$226,205.50	199.30	N/A	\$1,135.00	\$1,135.00	\$226,205.50
Emily Geier	Partner	Restructuring	2012	\$518,292.50	441.10	N/A	\$1,175.00	\$1,175.00	\$518,292.50
Susan D. Golden	Partner	Restructuring	1988	\$2,937.50	2.50	N/A	\$1,175.00	\$1,175.00	\$2,937.50
Jacob H. Johnston	Partner	Litigation	2013	\$108,145.00	100.60	N/A	\$1,075.00	\$1,075.00	\$108,145.00
R.D. Kohut	Partner	Labor & Employment	2004	\$39,832.50	33.90	N/A	\$1,175.00	\$1,175.00	\$39,832.50
Aaron Lorber	Partner	Technology & IP Transactions	2008	\$23,655.00	19.00	N/A	\$1,245.00	\$1,245.00	\$23,655.00
William T. Pruitt	Partner	Litigation	2004	\$976.00	0.80	N/A	\$1,220.00	\$1,220.00	\$976.00
Mariska S. Richards	Partner	Corporate - M&A/Private Equity	2012	\$31,455.00	27.00	N/A	\$1,165.00	\$1,165.00	\$31,455.00
Anthony Vincenzo Sexton	Partner	Taxation	2011	\$19,228.00	15.20	N/A	\$1,265.00	\$1,265.00	\$19,228.00
Steve Toth	Partner	Corporate	2005	\$11,137.00	8.60	N/A	\$1,295.00	\$1,295.00	\$11,137.00
Joshua M. Altman	Associate	Restructuring	2015	\$580,041.00	534.60	N/A	\$1,085.00	\$1,085.00	\$580,041.00

Attorney Name	Position	Department	Date of Admission	Fees Billed In this Application	Hours Billed In this Application	Number of Rate Increases	Hourly Rate Billed		Fees Billed In this Application at First Interim Application Billing Rate
							In this Application	In the First Interim Application	
Wes Benter	Associate	Labor & Employment	2019	\$15,225.00	21.00	N/A	\$725.00	\$725.00	\$15,225.00
Mary Liz Brady	Associate	Corporate	2014	\$51,863.00	47.80	N/A	\$1,085.00	\$1,085.00	\$51,863.00
Theodore D. Brown	Associate	Employee Benefits	2019	\$2,928.00	4.80	N/A	\$610.00	\$610.00	\$2,928.00
Stephanie Cohen	Associate	Restructuring	2018	\$102,046.00	137.90	N/A	\$740.00	\$740.00	\$102,046.00
Han Cui	Associate	Litigation	2016	\$925.00	1.00	N/A	\$925.00	\$925.00	\$925.00
Matt Darch	Associate	Technology & IP Transactions	2013	\$5,382.00	5.20	N/A	\$1,035.00	\$1,035.00	\$5,382.00
Elizabeth DeGori	Associate	Litigation	2014	\$19,795.00	21.40	N/A	\$925.00	\$925.00	\$19,795.00
Yaasmin Goudarzi	Associate	Corporate		\$610.00	1.00	N/A	\$610.00	\$610.00	\$610.00
Nick Hafen	Associate	Restructuring	2019	\$50,081.00	82.10	N/A	\$610.00	\$610.00	\$50,081.00
Chris Hinman	Associate	Technology & IP Transactions	2015	\$19,313.00	17.80	N/A	\$1,085.00	\$1,085.00	\$19,313.00
Emily Hogan	Associate	Corporate	2016	\$12,641.50	13.10	N/A	\$965.00	\$965.00	\$12,641.50
Ellen Horne	Associate	Corporate	2018	\$12,802.00	17.30	N/A	\$740.00	\$740.00	\$12,802.00
Elizabeth Helen Jones	Associate	Restructuring	2018	\$119,255.00	195.50	N/A	\$610.00	\$610.00	\$119,255.00
Sydney Jones	Associate	Labor & Employment	2014	\$29,110.00	28.40	N/A	\$1,025.00	\$1,025.00	\$29,110.00
Catherine Jun	Associate	Restructuring	2014	\$270,963.00	261.80	N/A	\$1,035.00	\$1,035.00	\$270,963.00
Anusheh Khoshsim	Associate	Labor & Employment	2019	\$1,830.00	3.00	N/A	\$610.00	\$610.00	\$1,830.00
Jane A. Komsky	Associate	Restructuring	2019	\$102,416.00	138.40	N/A	\$740.00	\$740.00	\$102,416.00
Nick Krislov	Associate	Restructuring	2018	\$223,554.00	302.10	N/A	\$740.00	\$740.00	\$223,554.00
Dan Latona	Associate	Restructuring	2016	\$53,654.00	55.60	N/A	\$965.00	\$965.00	\$53,654.00
Lilliana Lin	Associate	Corporate	2017	\$22,223.50	26.30	N/A	\$845.00	\$845.00	\$22,223.50
Rebecca Liu	Associate	Executive Compensation	2014	\$5,533.50	5.10	N/A	\$1,085.00	\$1,085.00	\$5,533.50

Attorney Name	Position	Department	Date of Admission	Fees Billed In this Application	Hours Billed In this Application	Number of Rate Increases	Hourly Rate Billed		Fees Billed In this Application at First Interim Application Billing Rate
							In this Application	In the First Interim Application	
Kevin Scott McClelland	Associate	Restructuring	2016	\$3,088.00	3.20	N/A	\$965.00	\$965.00	\$3,088.00
Nicholas R. Miller	Associate	Litigation - General	2020	\$732.00	1.20	N/A	\$610.00	\$610.00	\$732.00
Melissa Moreno	Associate	Technology & IP Transactions	2019	\$9,577.00	15.70	N/A	\$610.00	\$610.00	\$9,577.00
Ivan Pizeta	Associate	Corporate	2019	\$25,086.00	33.90	N/A	\$740.00	\$740.00	\$25,086.00
Andrew Polansky	Associate	Restructuring	2018	\$91,538.00	123.70	N/A	\$740.00	\$740.00	\$91,538.00
Charles B. Sterrett	Associate	Restructuring	2019	\$202,642.00	332.20	N/A	\$610.00	\$610.00	\$202,642.00
Evan Swager	Associate	Restructuring	2020	\$16,104.00	26.40	N/A	\$610.00	\$610.00	\$16,104.00
Scott J. Vail	Associate	Restructuring	2016	\$108,176.50	112.10	N/A	\$965.00	\$965.00	\$108,176.50
Alex Warso	Associate	Restructuring	2016	\$105,228.00	142.20	N/A	\$740.00	\$740.00	\$105,228.00
Nicholas Warther	Associate	Taxation	2017	\$31,395.00	32.20	N/A	\$975.00	\$975.00	\$31,395.00
Totals				\$3,546,796.50	3,774.10				\$3,546,796.50

Paraprofessional Name	Position	Department	Date of Admission	Fees Billed In this Application	Hours Billed In this Application	Number of Rate Increases	Hourly Rate Billed		Fees Billed In this Application at First Interim Application Billing Rate
							In this Application	In the First Interim Application	
Anthony Abate	Paralegal	Restructuring	N/A	\$25,500.00	75.00	N/A	\$340.00	\$340.00	\$25,500.00
Cathy Aebischer	Paralegal	Corporate	N/A	\$4,450.00	10.00	N/A	\$445.00	\$445.00	\$4,450.00
Hannah Kupsky	Paralegal	Restructuring	N/A	\$102.00	0.30	N/A	\$340.00	\$340.00	\$102.00
Adrienne J. Levin	Paralegal	Litigation	N/A	\$801.00	1.80	N/A	\$445.00	\$445.00	\$801.00
Michelle L. Nowicki	Paralegal	Technology & IP Transactions	N/A	\$450.00	1.20	N/A	\$375.00	\$375.00	\$450.00
Carrie Therese Oppenheim	Paralegal	Restructuring	N/A	\$222.50	0.50	N/A	\$445.00	\$445.00	\$222.50
Robert Orren	Paralegal	Restructuring	N/A	\$178.00	0.40	N/A	\$445.00	\$445.00	\$178.00
Laura Saal	Paralegal	Restructuring	N/A	\$222.50	0.50	N/A	\$445.00	\$445.00	\$222.50
Leo Rosenberg	Junior Paralegal	Restructuring	N/A	\$13,035.00	47.40	N/A	\$275.00	\$275.00	\$13,035.00
Library Factual Research	Research Specialist	Administrative Services	N/A	\$450.00	1.20	N/A	\$375.00	\$375.00	\$450.00
Lib Legislative Research	Research Specialist	Administrative Services	N/A	\$1,125.00	3.00	N/A	\$375.00	\$375.00	\$1,125.00
Library Statistical	Research Specialist	Administrative Services	N/A	\$75.00	0.20	N/A	\$375.00	\$375.00	\$75.00
John Ackerman	Conflicts Analyst	Conflicts Analysis	N/A	\$901.00	3.40	N/A	\$265.00	\$265.00	\$901.00
Michael Y. Chan	Conflicts Analyst	Conflicts Analysis	N/A	\$3,975.00	15.00	N/A	\$265.00	\$265.00	\$3,975.00
Eric Nyberg	Conflicts Analyst	Conflicts Analysis	N/A	\$1,192.50	4.50	N/A	\$265.00	\$265.00	\$1,192.50
Arisa Scott	Conflicts Analyst	Conflicts Analysis	N/A	\$2,185.00	9.50	N/A	\$230.00	\$230.00	\$2,185.00
Totals				\$54,864.50	173.90				\$54,864.50

Exhibit G

Summary of Actual and Necessary Expenses for the Fee Period

Summary of Actual and Necessary Expenses for the Fee Period

Expense	Vendor (if any)	Unit Cost (if applicable)	Amount
Third Party Telephone Charges			\$1,458.18
Standard Copies or Prints			\$646.56
Color Copies or Prints			\$475.75
Scanned Images			\$52.64
Postage			\$54.70
Local Transportation			\$515.08
Travel Expense			\$9,932.17
Airfare			\$13,142.41
Transportation to/from airport			\$4,341.94
Travel Meals			\$1,195.68
Other Travel Expenses			\$78.00
Filing Fees			\$64,316.11
Other Court Costs and Fees			\$96.00
Outside Copy/Binding Services			\$72.64
Outside Retrieval Service			\$96.00
Computer Database Research			\$1,365.00
Westlaw Research			\$1,638.04
LexisNexis Research			\$103.54
Overtime Transportation			\$171.63
Overtime Meals - Attorney			\$160.00
Secretarial Overtime			\$0.00
Document Services Overtime			\$18.92
Overnight Delivery - Hard			\$147.29
Computer Database Research - Soft			\$578.20
Total			\$100,656.48

Exhibit H

Summary of Fees and Expenses by Matter for the Fee Period

Matter Number	Project Category Description	Hours		Total Compensation		Expenses	Total
		Budgeted	Billed	Budgeted	Billed		
2	Chapter 11 Filing & First Day Pleadings	305 - 340	345.20	\$279,500 - \$310,000	\$285,743.50	\$0.00	\$285,743.50
3	Corporate & Governance Matters	107 - 118	111.40	\$103,000 - \$114,000	\$114,903.50	\$0.00	\$114,903.50
4	Disclosure Statement Plan & Confirmation	1,367 - 1,520	483.80	\$1,247,000 - \$1,387,000	\$464,914.00	\$0.00	\$464,914.00
5	Financing and Cash Collateral	647 - 721	386.90	\$602,000 - \$672,000	\$391,119.50	\$0.00	\$391,119.50
6	Automatic Stay Issues	120 - 144	23.40	\$107,000 - \$117,000	\$16,256.50	\$0.00	\$16,256.50
7	Sec. 363 Issues: Use, Sale, & Dispo.	239 - 265	221.70	\$215,000 - \$237,000	\$235,617.50	\$0.00	\$235,617.50
8	Executory Contracts & Unexpired Leases	328 - 364	230.00	\$301,000 - \$333,000	\$197,157.00	\$0.00	\$197,157.00
9	Business Operations	340 - 376	402.10	\$301,000 - \$333,000	\$364,412.00	\$0.00	\$364,412.00
10	Claims Administration	130 - 212	88.80	\$145,000 - \$162,000	\$77,614.00	\$0.00	\$77,614.00
11	U.S. Trustee and Statutory Reporting	97 - 107	70.80	\$103,000 - \$113,000	\$75,818.00	\$0.00	\$75,818.00
12	Hearings	222 - 248	210.50	\$206,000 - \$227,000	\$195,429.50	\$0.00	\$195,429.50
13	Non-working Travel	204 - 227	59.90	\$94,000 - \$104,000	\$59,040.00	\$0.00	\$59,040.00
14	Employee Issues	390 - 434	314.60	\$361,000 - \$400,000	\$306,840.50	\$0.00	\$306,840.50
15	Insurance	120 - 134	4.10	\$103,000 - \$113,000	\$3,759.00	\$0.00	\$3,759.00
16	Utilities	120 - 124	45.60	\$103,000 - \$113,000	\$35,883.50	\$0.00	\$35,883.50
17	Tax Issues	168 - 186	63.80	\$154,000 - \$173,000	\$62,887.00	\$0.00	\$62,887.00
18	Environmental Issues	54 - 60	0.00	\$66,000 - \$75,000			
19	International Issues	119 - 132	9.70	\$103,000 - \$113,000	\$9,531.00	\$0.00	\$9,531.00

Matter Number	Project Category Description	Hours		Total Compensation		Expenses	Total
		Budgeted	Billed	Budgeted	Billed		
20	Case Administration	281 - 311	197.80	\$215,000 - \$237,000	\$161,535.00	\$0.00	\$161,535.00
21	K&E Retention & Fee Applications	185 - 205	252.10	\$154,000 - \$173,000	\$175,830.50	\$0.00	\$175,830.50
22	Non-K&E Retention and Fee Applications	192 - 213	402.90	\$154,000 - \$173,000	\$342,687.00	\$0.00	\$342,687.00
23	Expenses	0 - 0	0.00	\$0 - \$0	\$0.00	\$100,656.48	\$100,656.48
24	Committee Matters	28 - 31	22.90	\$25,000 - \$28,000	\$24,682.50	\$0.00	\$24,682.50
Totals		5,845 - 6,496	3,948.00	\$5,160,000 - \$5,724,000	\$3,601,661.00	\$100,656.48	\$3,702,317.48

Exhibit I

Detailed Description of Services Provided

Document Page 104 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 22, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050026415

Client Matter: 46243-2

In the Matter of Chapter 11 Filing and First Day Pleadings

For legal services rendered through March 31, 2020
(see attached Description of Legal Services for detail)

\$ 9,297.00

Total legal services rendered

\$ 9,297.00

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Joshua M. Altman	0.50	1,085.00	542.50
Stephanie Cohen	0.80	740.00	592.00
Elizabeth Helen Jones	3.10	610.00	1,891.00
Catherine Jun	5.90	1,035.00	6,106.50
Leo Rosenberg	0.60	275.00	165.00
TOTALS	10.90		\$ 9,297.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/03/20	Elizabeth Helen Jones	0.50	Telephone conference with Texas Attorney General, J. Altman re closing store motions.
03/05/20	Catherine Jun	0.30	Correspond with landlord counsel, K&E team re final orders to first day motions.
03/05/20	Leo Rosenberg	0.60	Revise final orders re case administration (.3); compile documents re final orders and case administration (.3).
03/06/20	Elizabeth Helen Jones	0.40	Revise final customer programs order (.3); correspond with J. Altman, C. Jun re same (.1).
03/10/20	Stephanie Cohen	0.80	Revise cash management final order (.5); correspond with K&E team re same (.3).
03/10/20	Elizabeth Helen Jones	0.80	Correspond with J. Altman, J. Williams, local counsel, re customer programs motion and order (.3); revise customer programs order (.3); correspond with C. Jun, J. Altman re same (.2).
03/11/20	Joshua M. Altman	0.50	Analyze various final orders and correspond with E. Jones, K&E team, Kutak re same.
03/11/20	Elizabeth Helen Jones	1.00	Prepare creditor matrix reply, second day agenda for filing (.4); correspond with A. Warso, J. Altman, Kutak re same (.6).
03/11/20	Catherine Jun	2.10	Review, revise proposed orders (1.0); correspond with J. Altman, K&E team, Kutak re same (.3); prepare for filing of same (.5); resolve informal objections to same (.3).
03/12/20	Elizabeth Helen Jones	0.40	Draft talking points for final lienholders order (.2); draft talking points for final customer programs order (.2).
03/12/20	Catherine Jun	3.50	Correspond with Osler, U.S. Trustee, Committee, other parties in interest re orders (1.0); review, revise same (1.0); prepare revised proposed orders for filing (1.0); prepare filing of same (.5).
Total		10.90	

Document Page 107 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 22, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050026416

Client Matter: 46243-3

In the Matter of Corporate & Governance Matters

For legal services rendered through March 31, 2020
(see attached Description of Legal Services for detail)

\$ 39,276.50

Total legal services rendered

\$ 39,276.50

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Joshua M. Altman	10.70	1,085.00	11,609.50
Kate Coverdale	0.20	1,215.00	243.00
Tim Cruickshank, P.C.	2.00	1,295.00	2,590.00
AnnElyse Scarlett Gains	0.40	1,135.00	454.00
Emily Elizabeth Geier	13.20	1,175.00	15,510.00
Catherine Jun	0.20	1,035.00	207.00
Mark McKane, P.C.	0.30	1,405.00	421.50
Ivan Pizeta	4.40	740.00	3,256.00
Josh Sussberg, P.C.	2.90	1,635.00	4,741.50
Evan Swager	0.40	610.00	244.00
TOTALS	34.70		\$ 39,276.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/02/20	Tim Cruickshank, P.C.	0.50	Review, analyze SEC and disclosure obligation questions.
03/04/20	Joshua M. Altman	1.10	Attend restructuring committee telephone conference with E. Geier, Company (.9); follow up re same (.2).
03/04/20	Emily Elizabeth Geier	2.40	Telephone conference with board, Company, Guggenheim, Alix, K&E team, J. Altman re process and status (.9); pre-telephone conference with Guggenheim, Alix re same (.6); telephone conference with restructuring committee, J. Altman re same (.9).
03/05/20	Joshua M. Altman	1.30	Participate in board meeting.
03/05/20	AnnElyse Scarlett Gains	0.40	Telephonically attend board conference (partial).
03/05/20	Emily Elizabeth Geier	1.60	Prepare for and participate in board telephone conference (1.4); correspond with J. Sussberg re same (.2).
03/05/20	Mark McKane, P.C.	0.30	Assess correspondence re threatened securities litigation against directors and officers (.2); correspond with J. Johnston re same (.1).
03/10/20	Kate Coverdale	0.20	Correspond with A. Kaster re diligence (.1); telephone conference with M. Antinossi re same (.1).
03/11/20	Joshua M. Altman	1.90	Participate in restructuring committee telephone conference (1.6); follow up with K&E team, E. Geier re same (.3).
03/11/20	Joshua M. Altman	0.60	Participate in management update telephone conference.
03/12/20	Emily Elizabeth Geier	1.70	Prepare for and participate in telephonic joint compensation committee and board meeting re employee compensation (1.1); correspond with C. Murray re same (.3); review materials re same (.3).
03/15/20	Evan Swager	0.40	Revise non disclosure agreements.
03/17/20	Joshua M. Altman	0.20	Correspond with R. McKown re governance matters.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/19/20	Joshua M. Altman	1.10	Attend restructuring committee telephone conference and follow up re same (.8); correspond with K&E team, E. Geier re board presentation (.3).
03/19/20	Emily Elizabeth Geier	1.10	Prepare for and participate in restructuring committee telephone conference.
03/20/20	Joshua M. Altman	0.70	Comment on presentation re sale process.
03/23/20	Joshua M. Altman	1.20	Attend board telephone conference.
03/23/20	Tim Cruickshank, P.C.	1.00	Review and analyze SEC matters.
03/23/20	Emily Elizabeth Geier	1.60	Prepare for and participate in board meeting telephonically (.9); correspond with Company re same (.3); correspond with K&E team, J. Altman re same (.4).
03/23/20	Ivan Pizeta	1.50	Draft 8-K (.9); review and analyze various relevant documents (.3); correspond with K&E team re same (.3).
03/23/20	Josh Sussberg, P.C.	1.20	Board telephone conference with K&E team and board re same (.7); correspond with Company re status (.2); telephone conference with E. Geier re same (.1); correspond with Company re furlough and review correspondence re same (.1); telephone conference with S. Panagos re same (.1).
03/24/20	Tim Cruickshank, P.C.	0.50	Review, analyze SEC disclosure requirements.
03/24/20	Ivan Pizeta	1.70	Revise draft Form 8-K (.9); correspond with K&E team and Company re same (.4); correspond with financial printer re filing of 8-K (.4).
03/25/20	Joshua M. Altman	1.10	Comment on board deck (.4); attend restructuring committee meeting (.7).
03/25/20	Emily Elizabeth Geier	3.40	Draft and revise board materials (2.2); correspond with K&E team, J. Altman re same (.2); prepare for and attend restructuring committee telephone conference (1.0).
03/25/20	Catherine Jun	0.20	Review, analyze board presentation.
03/25/20	Josh Sussberg, P.C.	1.00	Restructuring committee telephone conference.
03/26/20	Joshua M. Altman	0.90	Comment on, revise board deck.
03/27/20	Joshua M. Altman	0.60	Attend board meeting (.4); correspond with K&E team, E. Geier re presentation re same (.2).

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026416

Pier 1 Imports, Inc.

Matter Number:

46243-3

Corporate & Governance Matters

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/27/20	Emily Elizabeth Geier	1.40	Prepare for and participate in board telephone conference (.9); correspond with K&E team, J. Altman, Company re board materials (.5).
03/27/20	Josh Sussberg, P.C.	0.70	Participate in board telephone conference (.4); correspond with B. Riesbeck re case status and next steps (.2); telephone conference with E. Geier re status (.1).
03/31/20	Ivan Pizeta	1.20	Review and analyze 10-K filing deadline and potential extension (.9); correspond with K&E team re same (.3).
Total		34.70	

Document Page 112 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 22, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050026417

Client Matter: 46243-4

In the Matter of Disclosure Statement Plan & Confirmation

For legal services rendered through March 31, 2020
(see attached Description of Legal Services for detail)

\$ 58,178.50

Total legal services rendered

\$ 58,178.50

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	2.20	340.00	748.00
Joshua M. Altman	12.10	1,085.00	13,128.50
Stephanie Cohen	0.20	740.00	148.00
AnnElyse Scarlett Gains	0.60	1,135.00	681.00
Emily Elizabeth Geier	5.60	1,175.00	6,580.00
Jacob H. Johnston	1.00	1,075.00	1,075.00
Catherine Jun	0.70	1,035.00	724.50
Jane A. Komsky	11.70	740.00	8,658.00
Nick Krislov	17.00	740.00	12,580.00
Mark McKane, P.C.	0.50	1,405.00	702.50
Andrew Polansky	0.10	740.00	74.00
Leo Rosenberg	1.30	275.00	357.50
Josh Sussberg, P.C.	3.00	1,635.00	4,905.00
Scott J. Vail	8.10	965.00	7,816.50
TOTALS	64.10		\$ 58,178.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/02/20	Anthony Abate	0.50	Draft template disclosure statement reply.
03/02/20	Joshua M. Altman	0.40	Telephone conference with D. Savini re initial offers of intent and strategy re same.
03/02/20	Leo Rosenberg	1.00	Shell declaration in support of confirmation (.3); shell confirmation brief (.7).
03/03/20	Joshua M. Altman	0.40	Conference with D. Savini, H. Etlin re case strategy.
03/03/20	Nick Krislov	0.30	Review, analyze confirmation brief precedent.
03/03/20	Scott J. Vail	0.50	Prepare for and participate in telephone conference with K&E team re second day issues, disclosure statement reply, and plan issues.
03/04/20	Nick Krislov	0.20	Correspond with C. Jun re confirmation schedule.
03/06/20	Joshua M. Altman	0.60	Correspond with B. Hunter re plan strategy (.2); conference with D. Savini re same (.2); follow up re same (.2).
03/08/20	Nick Krislov	0.60	Update, revise confirmation brief.
03/09/20	Joshua M. Altman	0.60	Analyze disclosure statement exhibits (.4); correspond with Alix re same (.2).
03/09/20	Jane A. Komsky	1.30	Review disclosure statement objection tracker precedent (.9); draft disclosure statement objection tracker (.4).
03/10/20	Jane A. Komsky	0.10	Telephone conference with S. Vail re disclosure statement reply.
03/10/20	Scott J. Vail	0.80	Prepare for and attend telephone conference with J. Komsky re disclosure statement reply (.3); revise disclosure statement reply (.5).
03/11/20	Jane A. Komsky	1.40	Draft disclosure statement reply (.9); review disclosure statement reply precedent (.5).
03/12/20	Anthony Abate	0.50	Search for and distribute disclosure statement reply and objection chart precedent.
03/12/20	Jane A. Komsky	0.80	Correspond with A. Abate re disclosure statement objection chart precedent (.1); review, analyze disclosure statement objection chart (.7).
03/13/20	Nick Krislov	0.60	Review, analyze key dates re confirmation (.2); review, analyze confirmation brief (.4).

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026417

Pier 1 Imports, Inc.

Matter Number:

46243-4

Disclosure Statement Plan & Confirmation

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/16/20	Joshua M. Altman	1.10	Conferences with H. Etlin, Alix re plan, strategy, claims cap and related matters and follow up re same (.7); analyze, comment on disclosure statement (.4).
03/16/20	Nick Krislov	1.20	Draft, update confirmation brief (.7); review, analyze objection (.5).
03/17/20	Joshua M. Altman	1.30	Conference with lenders, K&E team re case strategy and options (.4); analyze lender presentation re upcoming meeting (.6); correspond with local counsel, various parties re auction matters (.3).
03/17/20	Nick Krislov	4.20	Telephone conference with S. Vail and J. Komsky re objection (.3); review, analyze objection (.9); research, analyze objection (2.8); correspond with S. Vail, J. Komsky re same (.2).
03/17/20	Scott J. Vail	6.00	Review, analyze informal objection from Barclays (.9); summarize same (.4); correspond with J. Komsky and N. Krislov re proposed responses re same (1.2); review, analyze K&E precedent disclosure statements and plans re same (2.4); review, revise disclosure statement reply (1.1).
03/18/20	Anthony Abate	1.20	Search for and distribute plan objection tracking charts (.7); search re related redlines of filed retail plans (.5).
03/18/20	Joshua M. Altman	2.90	Attend term loan lender, Company, advisor telephone conference (1.2); follow up re same (.6); conference with DIP lenders re plan strategy (.4); follow up re same (.3); conference with H. Etlin re same (.3); correspond with lenders re disclosure statement matters (.1).
03/18/20	Stephanie Cohen	0.20	Conference and correspond with Bank of America, C. Jun re solicitation matters.
03/18/20	AnnElyse Scarlett Gains	0.60	Review, analyze disclosure statement objections, issues re same.
03/18/20	Emily Elizabeth Geier	1.80	Prepare for and participate in telephone conference with Brown Rudnick, FTI, K&E team, Guggenheim, Alix re plan and disclosure statement (1.2); correspond with K&E team, J. Altman re same (.6).

Legal Services for the Period Ending March 31, 2020
Pier 1 Imports, Inc.

Invoice Number: 1050026417
Matter Number: 46243-4

Disclosure Statement Plan & Confirmation

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/18/20	Jane A. Komsky	1.90	Review, analyze informal objections re plan and disclosure statements (.5); analyze precedent re same (.7); draft replies re same (.7).
03/18/20	Nick Krislov	3.50	Research, analyze issues re plan objection (2.2) draft, revise response (.9); correspond and telephone conferences with J. Komsky, S. Vail same (.4).
03/18/20	Josh Sussberg, P.C.	1.80	Correspond with Company re status and next steps (.2); telephone conference with R. Stark re status (.2); telephone conference with H. Etlin re same (.2); telephone conference with D. Savini re same (.2); telephone conference with H. Etlin and D. Savini re same (.2); participate in term loan lender update telephone conference (.8).
03/19/20	Joshua M. Altman	1.40	Conference with Alix team, Company, Guggenheim re modeling scenarios (.6); conference with lenders, A. Gains re status update (.4); conference with Osler re case update (.4).
03/19/20	Mark McKane, P.C.	0.50	Correspond with J. Johnston re going out of business sales.
03/20/20	Joshua M. Altman	1.20	Conference with Brown Rudnick re timing and plan options (.9); conference with SEC re plan comments and follow up re same (.3).
03/20/20	Emily Elizabeth Geier	1.20	Telephone conference with Brown Rudnick, FTI re plan and disclosure statement milestones.
03/20/20	Jane A. Komsky	4.20	Correspond with S. Vail, N. Krislov re disclosure statement and plan objections (.2); review, analyze objections (.5); review, analyze plan precedent re objections (2.0); review plan and disclosure statement re same (.7); draft reply to objections (.8).
03/20/20	Nick Krislov	4.10	Telephone conferences with J. Komsky, S. Vail re objection (.6); research, analyze re objection (2.8) compile research and correspond with S. Vail re same (.7).
03/20/20	Andrew Polansky	0.10	Correspond with S. Cohen re precedent plans.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/22/20	Jane A. Komsky	0.90	Review, analyze disclosure statement objection (.2); review, analyze disclosure statement re same (.1); analyze precedent re same (.5); correspond with S. Vail, K&E team re same (.1).
03/22/20	Nick Krislov	1.90	Review, analyze plan objection (1.8); correspond with K&E team, J. Komsky re same (.1).
03/23/20	Joshua M. Altman	0.90	Conference with K&E team, Guggenheim, Alix, re plan matters (.5); analyze correspondence re same (.4).
03/23/20	Jane A. Komsky	1.10	Review, analyze objections to the disclosure statement (.3); draft chart summarizing same (.6); correspond with S. Vail, N. Krislov re same (.2).
03/23/20	Leo Rosenberg	0.30	Pull objections to disclosure statement and send to K&E team.
03/23/20	Josh Sussberg, P.C.	1.20	Telephone conference with R. Stark re next steps (.3); telephone conference with S. Simms resume (.2); correspond with Company re admin claims cap (.3); telephone conference with H. Etlin, D. Savini and B. Riesbeck re same (.4).
03/23/20	Scott J. Vail	0.80	Review, analyze disclosure statement objections.
03/24/20	Jacob H. Johnston	1.00	Strategize with J. Altman, K&E team re disclosure statement hearing.
03/24/20	Catherine Jun	0.70	Correspond with Epiq re solicitation issues, timing (.5); review pleadings for same (.2).
03/25/20	Joshua M. Altman	0.50	Conference with Brown Rudnick, DIP lenders, E. Geier, A. Gains re deal matters.
03/25/20	Emily Elizabeth Geier	2.60	Telephone conference with lender counsel, K&E team, Alix re plan and disclosure statement status and go forward milestones (.8); correspond with K&E team re same (1.8).
03/28/20	Nick Krislov	0.40	Review, analyze purchase sale agreement, and plan issues (.2); correspond with A. Warso re confirmation (.2).

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026417

Pier 1 Imports, Inc.

Matter Number:

46243-4

Disclosure Statement Plan & Confirmation

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/31/20	Joshua M. Altman	0.80	Conferences with H. Etlin re various strategic matters, situation update (.6); follow up re same (.2).
Total		64.10	

Document Page 119 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 22, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050026418

Client Matter: 46243-5

In the Matter of Financing and Cash Collateral

For legal services rendered through March 31, 2020
(see attached Description of Legal Services for detail)

\$ 194,546.50

Total legal services rendered

\$ 194,546.50

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Joshua M. Altman	1.50	1,085.00	1,627.50
Katie Bolanowski	10.00	1,215.00	12,150.00
Mary Liz Brady	9.50	1,085.00	10,307.50
AnnElyse Scarlett Gains	87.90	1,135.00	99,766.50
Emily Elizabeth Geier	19.90	1,175.00	23,382.50
Michelle Kilkenney, P.C.	7.40	1,465.00	10,841.00
Dan Latona	14.60	965.00	14,089.00
Andrew Polansky	28.70	740.00	21,238.00
Josh Sussberg, P.C.	0.70	1,635.00	1,144.50
TOTALS	180.20		\$ 194,546.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/02/20	AnnElyse Scarlett Gains	2.10	Review, analyze DIP comments and informal objections (.9); correspond and conference with K&E team, lenders, advisors re same (.8); correspond with K&E team re updates and next steps and vendor issues (.2); analyze re same (.2).
03/02/20	Dan Latona	0.10	Analyze proposed DIP language.
03/03/20	AnnElyse Scarlett Gains	2.80	Correspond and conference with K&E team, lenders, creditors, advisors re DIP, U.S. Trustee comments to motions, board issues (2.6); review and analyze re same (.2).
03/03/20	Michelle Kilkenney, P.C.	1.10	Review, analyze matters re DIP financing (.9); conferences with A. Gains, K&E team re same (.2).
03/03/20	Dan Latona	0.60	Review, analyze proposed DIP language (.4); telephone conference with J. Chan re same (.1); correspond with Alix team re same (.1).
03/04/20	Joshua M. Altman	1.00	Attend conference with lenders, A. Gains re DIP and related matters.
03/04/20	Katie Bolanowski	3.50	Telephone conferences with J. Altman, advisors, and Company re status and issues (1.6); review revised DIP order (1.2); correspond with M. Kilkenney and A. Gains re DIP order (.7).
03/04/20	Mary Liz Brady	2.50	Review DIP order (.6); correspond with M. Kilkenney and K. Bolanowski re same (.9); telephone conferences with K. Bolanowski, K&E team re same (1.0).
03/04/20	AnnElyse Scarlett Gains	6.00	Correspond and conferences with K&E team, creditors, lenders, Company, advisors re DIP, board issues, next steps, strategy (3.7); review and analyze re same (1.9); draft DIP order and analyze re same (.4).
03/04/20	Emily Elizabeth Geier	1.70	Telephone conference with K&E team re final DIP order (.5); correspond with K&E team re DIP comments and DIP reserve (.6); review same (.6).
03/04/20	Michelle Kilkenney, P.C.	0.50	Review DIP order comments (.3); conference with K&E team re same (.2).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/04/20	Andrew Polansky	2.70	Conference with A. Gains, K&E team, lenders, and advisors re final DIP order (1.0); conference with A. Gains, K&E team re same (.2); revise same (.9); conference and correspond with D. Latona re same (.6).
03/05/20	AnnElyse Scarlett Gains	4.40	Correspond and conference with K&E team, lenders, Company, advisors, creditors, U.S. Trustee re open items, DIP, next steps, strategy, work in process (3.4); review and analyze DIP matters (1.0).
03/05/20	Emily Elizabeth Geier	1.70	Correspond with K&E team re DIP order comments and financing statements (1.1); review same (.6).
03/05/20	Dan Latona	2.00	Review, analyze final DIP order (.8); analyze DIP language re Texas taxing authorities (.2); analyze DIP precedent re intercreditor issues (1.0).
03/05/20	Andrew Polansky	0.30	Review, analyze DIP order precedent (.2); correspond with D. Latona re same (.1).
03/06/20	AnnElyse Scarlett Gains	2.60	Review and analyze DIP, DIP comments, DIP objections (1.2); correspond and conference with K&E team, Committee, creditors, lenders, advisors re same (1.4).
03/06/20	Emily Elizabeth Geier	1.60	Correspond with K&E team re DIP order comments.
03/06/20	Michelle Kilkenney, P.C.	0.50	Review DIP order comments.
03/06/20	Dan Latona	0.60	Analyze proposed DIP language (.5); analyze DIP objection (.1).
03/06/20	Andrew Polansky	0.90	Review, analyze final DIP order (.6); correspond with D. Latona, C. Jun, K&E team, landlords re same (.3).
03/06/20	Josh Sussberg, P.C.	0.10	Conference with D. Savini re financing issues.
03/07/20	Emily Elizabeth Geier	0.60	Correspond with J. Sussberg re DIP comments (.3); correspond with A. Gains re same (.3).
03/09/20	AnnElyse Scarlett Gains	5.60	Review and analyze issues re DIP financing (1.3); correspond and conference with K&E team and lenders re same (2.1); correspond with K&E team re DIP strategy (1.2); review precedent re same (1.0).

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026418

Pier 1 Imports, Inc.

Matter Number:

46243-5

Financing and Cash Collateral

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/09/20	Dan Latona	1.80	Analyze revised DIP order (.2); telephone conferences with A. Gains, A. Polansky re same (.2); analyze precedent DIP replies (1.3); correspond with C. Carter re DIP language (.1).
03/09/20	Andrew Polansky	7.30	Revise final DIP Order (3.5); conference and correspond with A. Gains, D. Latona re DIP order, objections (.9); correspond with Alix re DIP order, objections (.3); draft DIP reply (2.4); correspond with D. Latona re same (.2).
03/10/20	Joshua M. Altman	0.50	Conferences with, A. Gains, K&E team, Committee, re DIP and related matters.
03/10/20	AnnElyse Scarlett Gains	7.60	Review and analyze issues re final DIP order (2.3); correspond with K&E team, lenders, creditors, advisors re same (3.4); conference with K&E team, lenders, creditors, advisors re same (1.9).
03/10/20	Dan Latona	3.60	Analyze DIP comments (.4); telephone conference with K&E team, lenders re same (.8); telephone conference with E. Geier, A. Gains re same (.3); telephone conference with K&E team, Committee re same (.4); telephone conference with Comenity re DIP language (.1); analyze DIP order, credit agreement re reporting (.5); analyze, comment on DIP reply (1.1).
03/10/20	Andrew Polansky	4.00	Revise DIP order (1.9); conference with A. Gains, lenders re same (.9); correspond with D. Latona re same (.2); correspond with A. Gains re same (.3); conference and correspond with objectors re DIP objections (.3); correspond with Alix re same (.4).
03/11/20	Katie Bolanowski	1.30	Telephone conferences with advisors, Company, J. Altman, and M. Kilkenney re DIP issues.
03/11/20	Mary Liz Brady	1.30	Correspond and telephone conferences with advisors, Company, K&E team re DIP issues.
03/11/20	AnnElyse Scarlett Gains	12.30	Review, revise, analyze DIP order (3.1); correspond and conference with K&E team, Company, lenders, advisors re same (3.9); revise and analyze retention issues (3.2); correspond and conference with K&E team and creditors re same (2.1).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/11/20	Emily Elizabeth Geier	5.20	Correspond and conference with K&E team re DIP order comments (2.0); correspond with K&E team re DIP reply (1.2); telephone conference and correspond with K&E team, Alix re DIP resolution (.7); telephone conferences with A. Gains re DIP issues (1.3).
03/11/20	Michelle Kilkenney, P.C.	1.10	Telephone conferences with advisors re DIP issues.
03/11/20	Dan Latona	2.30	Analyze DIP order (.2); correspond with Ropes re same (.1); comment on DIP reply (2.0).
03/11/20	Andrew Polansky	5.60	Revise final DIP order (2.6); correspond with A. Gains, D. Latona re same (.6); correspond with Alix re objections (.4); correspond with Company re same (.2); conference and correspond with objector re same (.4); revise DIP reply (1.4).
03/12/20	AnnElyse Scarlett Gains	3.70	Revise DIP order re second day hearing (1.2); correspond and conference with K&E team, Company, lenders, advisors re same (2.5).
03/12/20	Emily Elizabeth Geier	2.40	Correspond and conference with K&E team re DIP order comments and settlement (2.1); conference with Alix team re same (.3).
03/12/20	Dan Latona	1.50	Comment on final DIP order talking points re hearing.
03/12/20	Andrew Polansky	4.70	Revise, finalize final DIP order (2.7); correspond and conference with D. Latona, A. Gains, Kutak re same (1.2); revise talking points re same (.7); correspond with A. Gains re same (.1).
03/13/20	AnnElyse Scarlett Gains	1.30	Correspond and conference with K&E team, lenders, creditors, Company re DIP financing, next steps, strategy.
03/16/20	AnnElyse Scarlett Gains	3.20	Correspond with Alix re budget and DIP issues (1.7); review and analyze DIP issues and reply re same (1.1); correspond and conference with advisors re updates, strategies, and next steps (.4).
03/16/20	Andrew Polansky	0.10	Review, analyze correspondence re DIP budget.
03/17/20	Katie Bolanowski	1.00	Telephone conference with J. Altman re financing status and summary re same.

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026418

Pier 1 Imports, Inc.

Matter Number:

46243-5

Financing and Cash Collateral

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/17/20	Mary Liz Brady	1.20	Review credit agreement re amendment requirements (.6); participate in telephone conference with K&E team re same (.6).
03/17/20	Michelle Kilkenney, P.C.	1.40	Telephone conferences with lenders and advisors re DIP update (.9); review and analyze compliance matters re same (.5).
03/17/20	Dan Latona	0.50	Telephone conference with K&E team re DIP milestones.
03/17/20	Josh Sussberg, P.C.	0.60	Telephone conference with Company re DIP (.3); telephone conferences with D. Savini re DIP (.1); correspond with K&E team re lender status and next steps (.2).
03/18/20	Katie Bolanowski	2.30	Telephone conference with advisors and J. Altman re DIP issues (.5); telephone conferences with M. Kilkenney re status and milestones (.7); review same (1.1).
03/18/20	Mary Liz Brady	2.00	Correspond and telephone conferences with K&E team, advisors re DIP issues.
03/18/20	AnnElyse Scarlett Gains	4.80	Telephone conferences with advisors, Company re DIP, business plan (1.0); conference with K&E team and DIP lenders re same (2.0); review and analyze issues re same (.8); analyze case milestones and potential updates re same (.1); correspond with K&E team and Company re same (.9).
03/18/20	Michelle Kilkenney, P.C.	1.40	Conference with M. Crider and K&E team re status of amendment requests (.3); telephone conference with term loan lenders re update (.8); review and analyze matters re requisite amendments (.3).
03/18/20	Dan Latona	0.30	Telephone conference with K&E team re DIP milestones.
03/19/20	Katie Bolanowski	1.00	Telephone conference with M. Kilkenney re lender update (.7); correspond with M. Kilkenney re DIP milestone amendments (.3).
03/19/20	AnnElyse Scarlett Gains	5.20	Correspond and conference with K&E team, DIP lenders, creditors, Committee, Company and advisors re COVID-19 impact, milestones, next steps (3.9); review and analyze entered orders and deadlines and summarize re same (1.3).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/19/20	Emily Elizabeth Geier	1.70	Telephone conference with DIP lenders' counsel re status and coronavirus impact (1.1); correspond with A. Gains, K&E team re same (.6).
03/19/20	Michelle Kilkenney, P.C.	0.60	Review and analyze issues re DIP amendment.
03/19/20	Dan Latona	0.80	Telephone conference with K&E team re DIP update.
03/20/20	AnnElyse Scarlett Gains	3.20	Review invoice re DIP (1.1); correspond and conference with K&E team, advisors, lenders, creditors, Committee re milestones, COVID-19 impact, next steps, strategy (2.1).
03/21/20	AnnElyse Scarlett Gains	0.40	Correspond and conference with K&E team, advisors, creditors re milestones and next steps.
03/22/20	AnnElyse Scarlett Gains	1.20	Correspond with K&E team and advisors re COVID-19 impacts, next steps, milestones (.6); conference with Company re same and press release (.6).
03/23/20	AnnElyse Scarlett Gains	4.90	Correspond and conference with Committee, DIP lenders, Term Loan lenders re milestones, strategy, next steps (2.2); analyze issues re same (1.9); correspond with K&E team, J. Altman re same (.8).
03/23/20	Emily Elizabeth Geier	1.80	Correspond with K&E team, A. Gains re DIP issues, including COVID-19 and milestones.
03/23/20	Andrew Polansky	1.30	Review, analyze DIP order re events of default (.8); correspond with D. Latona re same (.5).
03/24/20	Katie Bolanowski	0.70	Telephone conference and correspond with M. Kilkenney re DIP.
03/24/20	Mary Liz Brady	1.50	Telephone conference and correspond with K&E team, E. Geier re events of defaults and remedies.
03/24/20	AnnElyse Scarlett Gains	5.40	Correspond and conference with K&E team, Company, Committee, Guggenheim, Alix, lenders re milestones, strategy, updates, next steps (3.1); review DIP and PSA re defaults and cures (1.4); correspond with K&E team, J. Altman re same (.9).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/24/20	Emily Elizabeth Geier	3.20	Correspond with K&E team re DIP milestones and issues related to same (1.5); telephone conference with DIP lenders re status and milestones (.8); telephone conference with K&E team re same (.5); telephone conference with term lenders, K&E team re same (.4).
03/24/20	Michelle Kilkenney, P.C.	0.40	Telephone conference with A. Gains, K&E team re DIP amendment process.
03/24/20	Dan Latona	0.50	Analyze DIP order re remedies notice period (.1); telephone conference with A. Gains, K&E team re lender remedies (.4).
03/24/20	Andrew Polansky	1.80	Correspond with D. Latona, M. Brady, A. Gains re DIP events (1.4); conference with A. Gains, M. Kilkenney, K&E team re same (.4).
03/25/20	Katie Bolanowski	0.20	Telephone conference with J. Altman re DIP status.
03/25/20	Mary Liz Brady	1.00	Telephone conference and correspond with A. Gains, K&E team re event of default cure.
03/25/20	AnnElyse Scarlett Gains	2.70	Analyze issues re motion to suspend cases and DIP issues (1.5); correspond and conference with K&E team, advisors, Company, lenders, creditors, Committee re DIP milestones, case updates, vendors, auction (1.2).
03/25/20	Michelle Kilkenney, P.C.	0.20	Telephone conference with K&E team, advisors re DIP status.
03/26/20	AnnElyse Scarlett Gains	2.90	Telephone conference and correspond with K&E team and creditors re DIP issues (1.9); conference with lenders and Committee re DIP milestones and next steps (1.0).
03/27/20	AnnElyse Scarlett Gains	2.10	Correspond and telephone conferences with K&E team, lenders, creditors re DIP milestones, sale process, updates, next steps.
03/30/20	AnnElyse Scarlett Gains	2.40	Review and analyze issues re milestones, motion to suspend payments, vendor and budget issues (1.1); correspond and conference with K&E team, advisors, lenders, and Committee re same (1.3).
03/31/20	AnnElyse Scarlett Gains	1.10	Review and analyze issues re motion to suspend payments, DIP fees, press release (.9); correspond and conference with K&E team and Company re same (.2).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/31/20	Michelle Kilkenney, P.C.	0.20	Review and analyze compliance matters.
Total		180.20	

Document Page 129 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 22, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050026419

Client Matter: 46243-6

In the Matter of Automatic Stay Issues

For legal services rendered through March 31, 2020
(see attached Description of Legal Services for detail)

\$ 8,045.50

Total legal services rendered

\$ 8,045.50

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026419

Pier 1 Imports, Inc.

Matter Number:

46243-6

Automatic Stay Issues

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Emily Elizabeth Geier	1.30	1,175.00	1,527.50
Jacob H. Johnston	1.40	1,075.00	1,505.00
Elizabeth Helen Jones	6.40	610.00	3,904.00
Catherine Jun	1.00	1,035.00	1,035.00
Andrew Polansky	0.10	740.00	74.00
TOTALS	10.20		\$ 8,045.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/03/20	Jacob H. Johnston	1.40	Review and revise automatic stay letters.
03/03/20	Elizabeth Helen Jones	2.00	Draft automatic stay letters to contract counterparties (1.5); correspond with J. Altman, E. Geier re same (.5).
03/04/20	Elizabeth Helen Jones	1.00	Revise vendor automatic stay letters (.4); correspond with J. Altman, E. Geier re same (.6).
03/05/20	Emily Elizabeth Geier	1.30	Review vendor and competitor letters (.4); correspond with K&E team re same (.4); correspond with J. Altman re logistics issues (.5).
03/05/20	Elizabeth Helen Jones	1.60	Correspond with parties in interest re automatic stay issues (.5); correspond with J. Altman, E. Geier re same (.5); draft automatic stay letter (.3); correspond with business conflicts re same (.3).
03/06/20	Elizabeth Helen Jones	0.20	Correspond with A. Gains re motion to lift automatic stay.
03/09/20	Elizabeth Helen Jones	1.60	Draft automatic stay letters (.8); correspond with J. Altman re same (.4); correspond with local counsel, J. Williams, re automatic stay letter to vendor (.4).
03/17/20	Andrew Polansky	0.10	Correspond with C. Jun re automatic stay motions.
03/30/20	Catherine Jun	1.00	Review lift stay motions, requested relief (.3); correspond with Kutak, K&E team re same (.3); review first day order re stay waiver (.1); correspond with Company, K&E team re same (.3).
Total		10.20	

Document Page 132 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 22, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050026420

Client Matter: 46243-7

In the Matter of Sec. 363 Issues: Use, Sale & Disposition

For legal services rendered through March 31, 2020
(see attached Description of Legal Services for detail)

\$ 34,389.00

Total legal services rendered

\$ 34,389.00

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	2.50	340.00	850.00
Joshua M. Altman	1.10	1,085.00	1,193.50
Stephanie Cohen	9.90	740.00	7,326.00
AnnElyse Scarlett Gains	0.20	1,135.00	227.00
Catherine Jun	0.70	1,035.00	724.50
Nick Krislov	13.60	740.00	10,064.00
Lilliana Lin	4.50	845.00	3,802.50
Andrew Polansky	0.90	740.00	666.00
Mariska S. Richards	6.10	1,165.00	7,106.50
Charles B. Sterrett	0.10	610.00	61.00
Alex Warso	3.20	740.00	2,368.00
TOTALS	42.80		\$ 34,389.00

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026420

Pier 1 Imports, Inc.

Matter Number:

46243-7

Sec. 363 Issues: Use, Sale & Disposition

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/02/20	AnnElyse Scarlett Gains	0.20	Correspond with Guggenheim re sale process and non disclosure agreements.
03/18/20	Anthony Abate	0.60	Compile, distribute notice of extension of bid deadline and auction (.4); draft notice re same (.2).
03/18/20	Alex Warso	0.80	Draft extension notice (.3); correspond with A. Gains, K&E team, J. Williams re same (.3); review, analyze order re procedures (.2).
03/19/20	Anthony Abate	1.70	Review and distribute precedent sale motions (1.0); draft template motion and order re same (.7).
03/19/20	Joshua M. Altman	0.20	Correspond with S. Toth, N. Krislov re sale matters.
03/19/20	Stephanie Cohen	4.10	Review, analyze, precedent 363 presentations (2.1); draft presentation re same (1.9); conference with J Altman re same (.1).
03/19/20	Nick Krislov	4.40	Review, analyze sale precedent (1.2); correspond with K&E team re same (.6); draft, revise sale motion (2.6).
03/19/20	Mariska S. Richards	0.30	Review revised asset purchase agreement terms with advisors.
03/20/20	Joshua M. Altman	0.60	Conference with Brown Rudnick, Company, Deloitte Canada re refund litigation.
03/20/20	Stephanie Cohen	3.10	Research case studies re 363 presentations.
03/20/20	Nick Krislov	0.60	Telephone conference with Company, K&E team re schedules to asset purchase agreement (.4); draft, revise sale motion (.2).
03/20/20	Lilliana Lin	2.30	Correspond and telephone conference with Company and K&E teams re schedules to asset purchase agreement (.8); analyze precedent and revise asset purchase agreement (1.5).
03/20/20	Mariska S. Richards	0.50	Telephone conference with Company re status of asset purchase agreement schedules.
03/20/20	Alex Warso	0.60	Review, comment on draft presentation (.3); telephone conference with S. Cohen re same (.3).
03/21/20	Nick Krislov	0.90	Draft, revise sale motion.
03/22/20	Nick Krislov	0.70	Draft, revise sale motion.

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026420

Pier 1 Imports, Inc.

Matter Number:

46243-7

Sec. 363 Issues: Use, Sale & Disposition

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/22/20	Alex Warso	0.30	Correspond with A. Gains, E. Geier, J. Altman re sale milestones and deadlines (.1); review, analyze bidding procedures, bidding procedures order re same (.2).
03/23/20	Joshua M. Altman	0.30	Comment on asset purchase agreement (.2); correspond with K&E team re same (.1).
03/23/20	Stephanie Cohen	1.10	Revise presentation re section 363, plan (.8); research precedent re same (.3).
03/23/20	Nick Krislov	4.60	Draft, revise sale motion (2.2); revise order re same (2.4).
03/23/20	Lilliana Lin	1.00	Analyze asset purchase agreement comments (.5); revise asset purchase agreement (.3); correspond with A. Polansky, K&E team re same (.2).
03/23/20	Andrew Polansky	0.90	Review, comment on asset purchase agreement (.8); correspond with L. Lin re same (.1).
03/23/20	Mariska S. Richards	5.30	Revise asset purchase agreement re 363 sale and credit bid (3.1); revise plan re same (2.2).
03/24/20	Nick Krislov	2.40	Draft, revise sale motion and order (2.3); correspond with J. Altman re same (.1).
03/24/20	Lilliana Lin	1.20	Correspond and telephone conference with Company re schedules (.7); prepare re same (.5).
03/25/20	Anthony Abate	0.20	Draft notice of cancellation of auction.
03/25/20	Stephanie Cohen	1.20	Revise section 363 presentation.
03/25/20	Catherine Jun	0.70	Review precedent plan (.5); correspond with J. Altman, K&E team re same (.2).
03/25/20	Charles B. Sterrett	0.10	Correspond with C. Jun, K&E team re scheduling disclosure statement and omnibus hearing.
03/25/20	Alex Warso	0.60	Correspond with A. Gains, J. Altman, E. Geier re auction notice (.2); draft same (.4).
03/26/20	Stephanie Cohen	0.40	Revise section 363 presentation.

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026420

Pier 1 Imports, Inc.

Matter Number:

46243-7

Sec. 363 Issues: Use, Sale & Disposition

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/27/20	Alex Warso	0.90	Draft, revise notice of cancellation of auction (.3); correspond with A. Gains, K&E team re same (.3); correspond with Company, Guggenheim, Alix re same (.1); correspond with Brown Rudnick, Committee, Morgan Lewis re same (.1); correspond with J. Williams, K&E team re filing same (.1).
Total		42.80	

Document Page 137 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 22, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050026421

Client Matter: 46243-8

In the Matter of Executory Contracts & Unexpired Leases

For legal services rendered through March 31, 2020
(see attached Description of Legal Services for detail)

\$ 88,235.50

Total legal services rendered

\$ 88,235.50

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Joshua M. Altman	43.50	1,085.00	47,197.50
Emily Elizabeth Geier	1.60	1,175.00	1,880.00
Elizabeth Helen Jones	3.10	610.00	1,891.00
Catherine Jun	4.10	1,035.00	4,243.50
Kevin Scott McClelland	2.20	965.00	2,123.00
Andrew Polansky	1.70	740.00	1,258.00
Leo Rosenberg	0.20	275.00	55.00
Laura Saal	0.20	445.00	89.00
Charles B. Sterrett	45.50	610.00	27,755.00
Scott J. Vail	1.50	965.00	1,447.50
Alex Warso	0.40	740.00	296.00
TOTALS	104.00		\$ 88,235.50

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026421

Pier 1 Imports, Inc.

Matter Number:

46243-8

Executory Contracts & Unexpired Leases

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/02/20	Joshua M. Altman	0.80	Analyze Baltimore DC agreement, follow up re same (.2); correspond with Company, H. Etlin re Texas taxing authorities and store closing motion objections (.3); analyze notice (.1); correspond with B. Williams, Alix re same (.2).
03/02/20	Joshua M. Altman	2.10	Conferences and correspond with Company, Alix re vendor matters (1.1); comment on agreement re same (.4); correspond with Company re Indian vendor matters and research re same (.6).
03/03/20	Joshua M. Altman	1.70	Correspond with J. Williams re landlord reconciliation (.1); follow up re notice to quit and correspond with Alix re same (.4); conference with J. Binford re store closing comments (.5); correspond with C. Sterrett, K&E team re revised lease rejection order and follow up re same (.4); correspond with Merced re lease inquiry (.3).
03/03/20	Joshua M. Altman	2.80	Conference with Alix, Company re lienholders agreement and follow up re same (.8); analyze Bhati correspondence (.1); correspond with Company re same (.1); correspond with Company re outstanding orders matter and analyze facts re same (.3); analyze correspondence re supply chain matters (.3); correspond and conference with E. Geier, E. Jones, J. Johnston re same (.3); revise letters re same (.7); telephone conference with Company re same (.2).
03/03/20	Emily Elizabeth Geier	1.60	Correspond with K&E team, Alix re lease payments and landlord questions (1.2); review lease rejection exhibit (.2); correspond with J. Altman, K&E team re same (.2).

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026421

Pier 1 Imports, Inc.

Matter Number:

46243-8

Executory Contracts & Unexpired Leases

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/03/20	Charles B. Sterrett	2.00	Review, revise assumption and rejection procedures final order (.3); correspond with J. Altman, K&E team re same (.1); telephone conference with J. Binford, J. Altman re store closing order (.4); review, revise store closing order re same (.4); correspond with J. Altman, K&E team re same (.1); correspond with K&E team, Alix, and Kutak re lease rejection exhibit (.7).
03/04/20	Joshua M. Altman	1.60	Conference with Alix, C. Jun re Canadian contract rejection and follow up re same (.5); analyze comments to store closing motion and correspond with C. Sterrett re same (.3); correspond with counsel, Company re Merced lease (.2); conference with R. Ferroli re lienholders claim (.3); correspond with J. Williams re store closing matters (.3).
03/04/20	Joshua M. Altman	1.30	Revise letters to vendors re shipping matters (.3); correspond with E. Jones, Company re same (.3); comment on outstanding orders agreement (.5); correspond with E. Jones re same (.2).
03/04/20	Catherine Jun	1.30	Telephone conference and correspond with Alix re rejection of Canadian contracts (.4); telephone conference and correspond with J. Altman, K&E team re store lease rejections (.4); correspond with landlord counsel re same (.2); review, analyze precedent re same (.1); telephone conference and correspond with C. Sterrett, J. Altman re final relief related to same (.2).
03/04/20	Andrew Polansky	0.40	Revise 365(d)(4) order.
03/04/20	Charles B. Sterrett	2.60	Review, revise assumption and rejection procedures final order (2.0); correspond with C. Jun, K&E team re same (.2); telephone conference with Alix and K&E team re Canadian contracts (.4).
03/05/20	Joshua M. Altman	1.50	Comment on rejection notice modifications (.3); correspond with Alix re March rent inquiries (.4); conference with counsel to Baltimore DC (.3); correspond with Company re same (.2); correspond with landlords' counsel re A&G and concessions (.2); comment on NDA modifications (.1).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/05/20	Joshua M. Altman	0.90	Correspond with E. Geier, E. Jones, re vendor letters (.4); correspond with E. Geier, Alix re lienholder matter (.2); correspond with lienholder counsel, H. Etlin re same (.3).
03/05/20	Andrew Polansky	0.40	Correspond with C. Sterrett re 365(d)(4) order.
03/05/20	Charles B. Sterrett	4.40	Review, revise assumption and rejection procedures motion (1.6); correspond with K&E team, landlords' counsel re same (.9); review, revise store closing final order (1.1); correspond with K&E team, landlords' counsel re same (.5); correspond with Alix, K&E team re lease rejection issue (.3).
03/06/20	Joshua M. Altman	1.30	Correspond with C. Sterrett re modifications to stipulation (.2); correspond with J. Malfitano re rent (.2); correspond with C. Jun, A. Warso re same (.3); correspond with S. Douglas re proposed landlord amendments and follow up re same (.4); correspond with Company, Osler re Canadian contracts (.2).
03/06/20	Joshua M. Altman	1.10	Conference with lienholder counsel, H. Etlin re lienholder inquiry (.3); correspond with Company re vendor issues, outstanding orders, and follow up re same (.8).
03/06/20	Catherine Jun	0.60	Correspond with landlords' counsel re lease assumption and rejection procedures (.2); revise order re same (.2); correspond with C. Sterrett, K&E team re same (.2).
03/06/20	Andrew Polansky	0.40	Revise 365(d)(4) order (.3); correspond with C. Jun re same (.1).
03/06/20	Charles B. Sterrett	1.20	Correspond with J. Altman, K&E team re reclamation demand letter (.3); review, revise stipulation re lease rejection (.5); correspond with K&E team, Company, Alix re same (.1); telephone conference with J. McGovern re lease rejection question (.1); correspond with K&E team, landlords' counsel re proposed revisions (.2).
03/06/20	Alex Warso	0.40	Telephone conference and correspond with J. Altman re monthly rent (.2); review, analyze case law, precedent re same (.2).

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026421

Pier 1 Imports, Inc.

Matter Number:

46243-8

Executory Contracts & Unexpired Leases

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/08/20	Charles B. Sterrett	0.70	Draft, revise response to reclamation demand letter (.2); correspond with A. Warso re same (.1); review, analyze comments of landlords' counsel re assumption and rejection procedures (.3); correspond with C. Jun re same (.1).
03/09/20	Joshua M. Altman	2.20	Correspond with C. Jun, K&E team re various vendor and contract counterparty matters (.6); analyze same (.5); conference with Company re real estate matters, lease modifications and follow up re same (.8); correspond with Alix re rent payment matters (.3).
03/09/20	Catherine Jun	0.20	Correspond with landlord counsel re lease rejection motion.
03/09/20	Charles B. Sterrett	2.60	Draft, revise supplemental notice re lease rejection (1.2); correspond with J. Altman re same (.1); correspond with Alix re same (.2); correspond with K&E team, Company re rent payments (.2); correspond with K&E team, landlords' counsel re lease rejection pleadings (.6); correspond with K&E team, Alix re rejection of Canadian contracts (.3).
03/10/20	Joshua M. Altman	4.50	Conference with Ballard Spahr, C. Sterrett re objections to assumption procedures (.4); prepare re same (.6); comment on same (.3); correspond with Company, opposing counsel re vendor matters, agreements and respond to same (2.3); correspond with various landlords re inbound inquiries (.3); comment on lease rejection matters and correspond with C. Sterrett, K&E team re same (.6).
03/10/20	Leo Rosenberg	0.20	Prepare and shell assumption notice.
03/10/20	Charles B. Sterrett	5.10	Draft, revise supplemental lease rejection notice re filing (1.1); correspond with K&E team, Kutak re same (.4); telephone conference, correspond with Alix, Epiq re same (.5); review, revise assumption and rejection procedures (1.8); correspond with K&E team, landlords' counsel re same (.7); review, revise assumption and rejection notices (.4); correspond with K&E team, landlords' counsel re same (.1); correspond with K&E team, Company re lease rejection stipulation (.1).

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026421

Pier 1 Imports, Inc.

Matter Number:

46243-8

Executory Contracts & Unexpired Leases

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/11/20	Joshua M. Altman	1.80	Correspond with Company re various landlord matters, amendment modifications (.4); correspond with Company re vendor amendment request (.4); correspond with Company, E. Jones re vendor agreements and analyze same (.4); correspond with J. Malfitano, A .Graiser re rent matters (.6).
03/11/20	Charles B. Sterrett	1.80	Review, revise lease rejection stipulation and consent order (.2); correspond with J. Altman, landlords' counsel re same (.3); telephone conference and correspond with N. Krislov re store closing bonuses (.1); review, revise assumption and rejection procedures order (.5); correspond with landlords' counsel, K&E team re same (.1); office conference with C. Jun re same (.1); telephone conference with Alix re Canadian contracts (.2); compile documents re lease rejection and store closing (.3).
03/12/20	Joshua M. Altman	2.10	Conference and correspond with E. Jones, opposing counsel re shipper matter (.4); comment on various agreements (.3); correspond and telephone conference with Company re vendor matters (.8); conference and correspond with K&E team re Indian vendor matters (.6).
03/12/20	Charles B. Sterrett	3.50	Review, revise assumption and rejection procedures (1.1); correspond with landlords' counsel, K&E team re same (.4); correspond with Kutak re same (.1); revise assumption and rejection notices (.8); prepare same re filing (.3); draft talking points re second day hearing (.8).
03/13/20	Joshua M. Altman	1.90	Conference with Company, A&G re contract negotiations (.4); correspond with A&G re same (.4); correspond with E. Jones re Company vendor inquiry (.2); conference with Company re vendor matters (.6); comment on agreement re same (.3).
03/13/20	Charles B. Sterrett	0.60	Revise assumption and rejection notices re filing (.2); revise and compile store closing final order re filing (.1); correspond with Kutak, landlords' counsel re lease rejection stipulation (.3).

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026421

Pier 1 Imports, Inc.

Matter Number:

46243-8

Executory Contracts & Unexpired Leases

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/16/20	Joshua M. Altman	2.10	Review, research, analyze force majeure provisions in leases, contracts (1.1); correspond with C. Sterrett, Alix, Company re lease and contract rejection matters (.6); comment on lease amendments (.4).
03/16/20	Charles B. Sterrett	0.90	Revise supplemental lease rejection notice (.3); correspond with K&E team, J. McGovern re same (.6).
03/17/20	Joshua M. Altman	1.90	Review contract rejection schedule (.1); correspond with C. Sterrett, K&E team re same (.2); correspond with C. Sterrett, Company re store closing matters, turnover (.4); correspond with E. Jones, Company re vendor agreement (.3); correspond with J. Williams re landlord inquiries and rejection matter (.3); analyze vendor proposal and follow up re same (.6).
03/17/20	Catherine Jun	1.00	Review, revise assumption and rejection procedures order (.8); correspond with J. Altman, K&E team re same (.2).
03/17/20	Charles B. Sterrett	3.90	Prepare supplemental notice of lease rejection re filing (.9); correspond with J. Altman, K&E team, J. McGovern re same (.4); revise assumption and rejection procedures re amended filing (.7); correspond with C. Jun, J. Williams re same (.5); compile rejection notice re Canadian contracts (1.1); correspond with Kutak, Alix, K&E team re same (.3).
03/17/20	Scott J. Vail	1.50	Review, analyze statutory and case law re assumption and rejection of non-residential real property leases.
03/18/20	Joshua M. Altman	2.50	Correspond with C. Jun, Alix re vendor inquiry (.2); correspond with Company re various vendor matters (.7); correspond with Company re turnover matters (.2); analyze law, contracts re forced closure and rent payment matters (1.1); correspond with Company re same (.3).
03/18/20	Charles B. Sterrett	1.70	Compile store lease documents (.7); review re force majeure considerations (.4); correspond with Company, K&E team re same (.6).

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026421

Pier 1 Imports, Inc.

Matter Number:

46243-8

Executory Contracts & Unexpired Leases

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/19/20	Joshua M. Altman	0.80	Correspond with H. Etlin re vendors, inventory matters (.4); correspond with Alix, C. Sterrett re impact of virus on store closure matters and analyze issues re same (.3); comment on rejection notice (.1).
03/19/20	Charles B. Sterrett	0.80	Draft, revise rejection notice re modifying rejection dates (.3); correspond with K&E team, Kutak re same (.2); correspond with Company, K&E team re store closing issue (.3).
03/20/20	Joshua M. Altman	2.00	Analyze leases re force majeure clauses and research re same (1.4); correspond with Company re rent matters and analyze law re same (.6).
03/20/20	Charles B. Sterrett	0.20	Correspond with K&E team, Company, Alix re landlord issue.
03/22/20	Charles B. Sterrett	1.60	Draft, revise letter re COVID-19 (.4); draft, revise memorandum re COVID-19 (.7); correspond with Company, J. Altman K&E team re same (.4); correspond with J. Altman, J. McGovern re lease rejection question (.1).
03/23/20	Catherine Jun	0.50	Correspond with landlords' counsel, K&E team re lease rejections.
03/23/20	Charles B. Sterrett	0.40	Review, analyze closing store lists re cash management issue (.3); correspond with S. Cohen re same (.1).
03/24/20	Charles B. Sterrett	0.40	Correspond with J. Altman, Canadian counsel re landlord property tax issue (.1); review, analyze first day orders and diligence items re same (.3).
03/25/20	Joshua M. Altman	1.10	Conference with D. Porter re inbound inquiry and follow up re same (.3); analyze options re rent deferral and research re same (.8).
03/25/20	Charles B. Sterrett	4.30	Review, analyze leases re force majeure clauses (.6); correspond with J. Altman, E. Jones re same (.3); draft, revise emergency motion re store lease rent (2.8); research, analyze caselaw re same (.6).
03/26/20	Joshua M. Altman	1.20	Conferences and correspond with Company, A&G re various inbound inquiries and follow up re same (.8); analyze precedent re same (.4).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/26/20	Catherine Jun	0.30	Correspond with Kutak, K&E team re emergency motion on rent payments.
03/26/20	Catherine Jun	0.20	Correspond with landlord counsel re turnover of property (.1); correspond with Company re same (.1)
03/26/20	Charles B. Sterrett	3.10	Draft, revise declaration re emergency motion (2.1); research, analyze precedent re same (.3); correspond with E. Jones, K&E team re same (.3); correspond with AlixPartners, Company, J. Altman re status of key turnover (.4).
03/27/20	Joshua M. Altman	1.90	Conferences and correspond with various parties re vendor matters (.6); analyze and correspond with Company re landlord matters and resolve same (.6); review letter re same (.7).
03/27/20	Kevin Scott McClelland	0.70	Correspond with K&E team re section 365 issues and analyze same.
03/27/20	Andrew Polansky	0.50	Comment on lease motion (.4); correspond with C. Sterrett re same (.1).
03/27/20	Laura Saal	0.20	Correspond with R. Orren re emergency hearing.
03/27/20	Charles B. Sterrett	2.00	Review, revise emergency motion re leases (.6); review, revise declaration re same (.4); correspond with E. Jones, K&E team re same (.3); correspond and telephone conferences with Alix, Company re key turnover (.7).
03/29/20	Elizabeth Helen Jones	1.80	Research re executory contracts, unexpired leases.
03/30/20	Joshua M. Altman	1.10	Correspond and conference with opposing counsel, C. Sterrett, J. McGovern and Company re various landlord matters (.8); analyze correspondence re vendor matter and related strategy (.3).
03/30/20	Elizabeth Helen Jones	1.30	Research re section 365 and executory contracts (.6); draft summary re same (.4); correspond with J. Altman, E. Geier re same (.3).
03/30/20	Kevin Scott McClelland	1.50	Correspond with J. Altman, K&E team re mothball hearing in Craftworks (.5); analyze issues re same (1.0).

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026421

Pier 1 Imports, Inc.

Matter Number:

46243-8

Executory Contracts & Unexpired Leases

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/30/20	Charles B. Sterrett	1.70	Review, revise declaration re emergency budget motion (.4); correspond with K&E team, E. Jones re same (.2); correspond with Company, K&E team, landlords' counsel re lease rejection issues (1.1).
03/31/20	Joshua M. Altman	1.30	Conference with Company re vendor agreement and follow up re same (.5); conference with opposing counsel re inbound telephone conference (.3); analyze outcomes re same (.5).
Total		104.00	

Document Page 148 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 22, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050026422

Client Matter: 46243-9

In the Matter of Business Operations

For legal services rendered through March 31, 2020
(see attached Description of Legal Services for detail)

\$ 85,519.00

Total legal services rendered

\$ 85,519.00

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Joshua M. Altman	26.70	1,085.00	28,969.50
Stephanie Cohen	1.80	740.00	1,332.00
Kate Coverdale	0.20	1,215.00	243.00
AnnElyse Scarlett Gains	4.60	1,135.00	5,221.00
Emily Elizabeth Geier	20.80	1,175.00	24,440.00
Elizabeth Helen Jones	37.70	610.00	22,997.00
Catherine Jun	0.20	1,035.00	207.00
Kevin Scott McClelland	1.00	965.00	965.00
Josh Sussberg, P.C.	0.70	1,635.00	1,144.50
TOTALS	93.70		\$ 85,519.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/02/20	Elizabeth Helen Jones	0.20	Revise final customer programs order.
03/03/20	Emily Elizabeth Geier	0.70	Correspond with J. Altman, E. Jones re vendor and shipper letters.
03/04/20	Emily Elizabeth Geier	0.60	Correspond with K&E team re vendor, competitor, and shipper letters.
03/05/20	Elizabeth Helen Jones	0.40	Correspond with Company, J. Altman re vendor issues re incoming shipments.
03/06/20	Elizabeth Helen Jones	0.70	Correspond with Company re outstanding vendor issues and form contract (.4); correspond with J. Altman re same (.3).
03/10/20	Elizabeth Helen Jones	0.90	Draft vendor agreement (.5); correspond with J. Altman, Company re same (.4).
03/11/20	Kate Coverdale	0.20	Correspond with K&E team re severance plan.
03/11/20	Elizabeth Helen Jones	2.00	Review vendor requests and agreements (.5); draft agreements re same (.6); correspond with J. Altman, Company re same (.9).
03/12/20	Elizabeth Helen Jones	1.40	Prepare for and participate in telephone conference with J. Altman, vendor attorneys (.5); review, revise vendor agreements (.5); correspond with J. Altman re same (.4).
03/13/20	Elizabeth Helen Jones	2.00	Review lienholder agreements (.3); revise same (.7); correspond with J. Altman re same (.5); correspond with Company re same (.5).
03/14/20	Emily Elizabeth Geier	0.50	Review store shutdowns and related issues from Company.
03/15/20	Elizabeth Helen Jones	0.20	Correspond with J. Altman re lienholder agreements.
03/16/20	Elizabeth Helen Jones	0.40	Revise lienholder agreement (.3); correspond with Company re same (.1).
03/17/20	Stephanie Cohen	0.20	Conference with vendor re payments.
03/17/20	AnnElyse Scarlett Gains	2.30	Review and analyze vendor and budget issues (1.6); correspond with K&E team and advisors re same (.1); telephone conference with DIP lenders and Company re business issues (.6).
03/17/20	Emily Elizabeth Geier	0.80	Correspond with Company, Alix re business operations update.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/17/20	Elizabeth Helen Jones	0.40	Revise lienholder agreement re Company comments (.2); correspond with J. Altman, Company re same (.2).
03/18/20	Stephanie Cohen	0.10	Correspond with C. Jun re vendor matter.
03/19/20	Emily Elizabeth Geier	1.20	Telephone conference with Alix re cash flow scenarios (.8); correspond with Alix re same (.4).
03/22/20	Joshua M. Altman	0.70	Conferences with Company, advisors re Company response to Covid-19 and follow up re same.
03/22/20	Emily Elizabeth Geier	1.60	Telephone conference with Alix re cash flow scenarios and update (.8); telephone conference with Company, Joele Frank, K&E teams re same (.8).
03/23/20	Stephanie Cohen	0.90	Review bank account, store closing data (.4); correspond with C. Sterrett, C. Jun. Company re same (.5).
03/25/20	Joshua M. Altman	3.60	Conference and correspond with Company re critical updates (.4); draft emergency payments motion (3.2).
03/25/20	Elizabeth Helen Jones	4.00	Correspond with J. Altman re motion to extend time to make payments (.2); research section 105 and section 365 of the bankruptcy code (1.0); draft emergency budget motion (2.8).
03/26/20	Joshua M. Altman	4.30	Draft, revise payment motion (2.8); research, analyze precedent re same (1.1); conference with E. Geier, A. Gains re same (.4).
03/26/20	Emily Elizabeth Geier	2.10	Correspond and telephone conference with K&E team re operational deferment motion (1.8); telephone conference with D. Savini re same and press release (.3).
03/26/20	Elizabeth Helen Jones	6.10	Draft emergency relief motion (3.0); research re same (1.0); correspond with J. Altman re same (.5); draft Riesbeck declaration re same (1.0); correspond with counsel to vendor re prepetition claim (.3); review re same (.3).
03/27/20	Joshua M. Altman	6.40	Revise payments motion (2.4); analyze similar cases, research re same (.8); comment on declarations re same (1.3); revise order and analyze precedent re same (.8); conferences and correspond with Alix team, Company, E. Geier, E. Jones re same (1.1).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/27/20	AnnElyse Scarlett Gains	0.60	Analyze issues re vendor and case issues (.3); correspond with K&E team and Company re same (.3).
03/27/20	Emily Elizabeth Geier	1.20	Correspond and conference with K&E team re operational deferment motion.
03/27/20	Elizabeth Helen Jones	4.40	Revise emergency budget motion, order (2.0); research outstanding issues re same (.3); revise emergency budget declaration (.7); research case law re executory contracts (1.0); correspond with J. Altman, K&E team re same (.4).
03/28/20	Emily Elizabeth Geier	0.40	Correspond with K&E team re payment suspension motion.
03/29/20	Joshua M. Altman	2.90	Conferences and correspond with H. Etlin, B. Hunter re motion matters (.4); comment on modifications re same (.9); research re same (.6); conferences and correspond with E. Geier, E. Jones re same (.6); conference with Alix team, E. Geier, E. Jones re Company strategy (.4).
03/29/20	AnnElyse Scarlett Gains	1.70	Analyze issues re vendor motion (1.2); telephone conference with K&E team and Alix re same (.5).
03/29/20	Emily Elizabeth Geier	4.10	Review and revise payment suspension motion (1.8); research re same (.6); correspond and conference with K&E team re same (1.2); telephone conference with Alix team re same (.5).
03/29/20	Elizabeth Helen Jones	6.70	Revise interim relief budget motion (3.0); draft interim budget motion re same (1.2); telephone conference with J. Altman, Alix re interim budget (1.0); revise interim budget motion re same (.5); revise declarations re same (1.0).
03/30/20	Joshua M. Altman	4.20	Conferences and correspond re payments motion with Company, Alix, E. Geier, E. Jones, lenders (1.1); comment on and analyze comments re same (1.6); comment on declarations (.5); respond to Committee comments re same (.4); correspond and conference with various parties re budget matters (.4); conference with A&G team, E. Jones, re same (.2).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/30/20	Emily Elizabeth Geier	3.70	Review and revise limited operation motion (1.2); correspond and conference with K&E team re same (1.1); correspond with Alix, K&E team re operations (1.4).
03/30/20	Elizabeth Helen Jones	4.00	Revise motion to suspend payments (1.5); revise Riesbeck declaration re same (.6); revise Graiser declaration re same (.6); correspond with J. Altman re same (.5); telephone conference with A&G realty, J. Altman re motion to suspend payments (.3); correspond with Company, Alix re motion to suspend payments (.5).
03/30/20	Kevin Scott McClelland	1.00	Research re mothballing relief.
03/30/20	Josh Sussberg, P.C.	0.70	Correspond with K&E team re motion to suspend (.3); telephone conference with E. Geier (.1); review and comment on motion to suspend (.3).
03/31/20	Joshua M. Altman	4.60	Conferences and correspond with creditors Committee, lenders, E. Geier, E. Jones, K&E team re motion modifications (2.3); analyze comments, precedent re same and comment on same (1.1); correspond and conference with E. Geier, E. Jones re same (.8); analyze additional requests and correspond with Alix team re same (.4).
03/31/20	Stephanie Cohen	0.60	Review, analyze cash management diligence (.3); correspond with C. Jun, Alix re same (.3).
03/31/20	Emily Elizabeth Geier	3.90	Correspond with K&E team re comments to suspension motion (2.3); revise same (.3); telephone conference with committee counsel re same (.5); research re same (.8).
03/31/20	Elizabeth Helen Jones	3.90	Telephone conference with J. Altman, counsel to Committee re motion for interim budget (.6); revise motion for interim budget (1.0); revise order re same (.5); correspond with J. Altman, lenders' counsel re same (.4); prepare motion for interim budget and declarations for filing (1.0); telephone conference with supplier's counsel (.2); correspond with counsel, J. Altman re same (.2).

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026422

Pier 1 Imports, Inc.

Matter Number:

46243-9

Business Operations

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/31/20	Catherine Jun	0.20	Correspond with Alix, S. Cohen re cash management issues.
Total		93.70	

Document Page 155 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 22, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050026423

Client Matter: 46243-10

In the Matter of Claims Administration

For legal services rendered through March 31, 2020
(see attached Description of Legal Services for detail)

\$ 13,650.50

Total legal services rendered

\$ 13,650.50

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Joshua M. Altman	2.90	1,085.00	3,146.50
Stephanie Cohen	0.40	740.00	296.00
AnnElyse Scarlett Gains	1.00	1,135.00	1,135.00
Emily Elizabeth Geier	2.60	1,175.00	3,055.00
Susan D. Golden	0.50	1,175.00	587.50
Nick Hafen	0.10	610.00	61.00
Elizabeth Helen Jones	2.50	610.00	1,525.00
Catherine Jun	0.60	1,035.00	621.00
Nick Krislov	0.30	740.00	222.00
Andrew Polansky	0.30	740.00	222.00
Josh Sussberg, P.C.	1.70	1,635.00	2,779.50
TOTALS	12.90		\$ 13,650.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/02/20	Emily Elizabeth Geier	0.30	Correspond with J. Altman, K&E team re schedules and statements.
03/03/20	Joshua M. Altman	0.40	Correspond with Alix re rejection damages claims.
03/05/20	Catherine Jun	0.40	Review comments to bar date final order (.2); correspond with E. Jones, K&E team, landlord counsel re same (.2).
03/06/20	Elizabeth Helen Jones	0.50	Revise bar date order (.3); correspond with C. Jun re same (.2).
03/09/20	Joshua M. Altman	0.30	Correspond with C. Jun, K&E team re bar date matters.
03/11/20	Joshua M. Altman	0.60	Comment on creditor matrix declaration and correspond with K&E team, E. Jones re same (.4); coordinate filing of same (.2).
03/12/20	Josh Sussberg, P.C.	0.30	Comment on bar date order modification.
03/13/20	Joshua M. Altman	0.30	Comment on bar date order modification.
03/13/20	Elizabeth Helen Jones	1.50	Revise bar date notice (.7); correspond with C. Jun, J. Altman re same (.5); correspond with Epiq re same (.3).
03/16/20	Joshua M. Altman	0.30	Comment on bar date notice.
03/16/20	Susan D. Golden	0.50	Correspond with E. Jones, C. Jun re bar date notice (.4); review proofs and coordinate publication (.1).
03/16/20	Elizabeth Helen Jones	0.50	Revise publication notice for bar date (.3); correspond with C. Jun, J. Altman re same (.2).
03/16/20	Catherine Jun	0.20	Review bar date notice.
03/23/20	Nick Krislov	0.30	Telephone conference with claimant re questions (.2); correspond with J. Altman re same (.1).
03/24/20	Stephanie Cohen	0.10	Conference with claimant re notices.
03/24/20	Emily Elizabeth Geier	2.30	Review administrative claims estimate (.8); correspond with B. Hunter, H. Etlin (Alix) re same (.4); review and revise administrative claims cap disclaimer (.4); correspond with Alix re same (.3); correspond with J. Altman, K&E team re same (.4).

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026423

Pier 1 Imports, Inc.

Matter Number:

46243-10

Claims Administration

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/24/20	Josh Sussberg, P.C.	1.10	Correspond with E. Geier re admin claims cap (.2); conference with R. Stark re same and correspond with M. Furlong re same (.5); conference with D. Savini, R. Stark and S. Simms re same (.4).
03/25/20	Josh Sussberg, P.C.	0.30	Correspond with K&E team re status and admin claims.
03/26/20	Joshua M. Altman	1.00	Correspond with E. Geier, A. Gains re admin claims cap and analyze documents re same (.4); conferences with D. Savini re lender strategy and follow up re same (.6).
03/26/20	Stephanie Cohen	0.30	Telephone conferences with potential claimants re notices.
03/26/20	AnnElyse Scarlett Gains	1.00	Analyze administrative claim issues (.5); correspond with Alix re same (.5).
03/26/20	Andrew Polansky	0.20	Conferences with claimants re potential claims.
03/27/20	Nick Hafen	0.10	Telephone conference with former employee, C. Jun re claims forms.
03/30/20	Andrew Polansky	0.10	Conference with potential claimant re notices.
Total		12.90	

Document Page 159 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 22, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050026424

Client Matter: 46243-11

In the Matter of U.S. Trustee and Statutory Reporting

For legal services rendered through March 31, 2020
(see attached Description of Legal Services for detail)

\$ 54,823.50

Total legal services rendered

\$ 54,823.50

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Joshua M. Altman	9.00	1,085.00	9,765.00
Emily Elizabeth Geier	9.20	1,175.00	10,810.00
Catherine Jun	24.90	1,035.00	25,771.50
Nick Krislov	0.40	740.00	296.00
Josh Sussberg, P.C.	0.40	1,635.00	654.00
Scott J. Vail	7.80	965.00	7,527.00
TOTALS	51.70		\$ 54,823.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/02/20	Joshua M. Altman	0.60	Correspond with Alix team, E. Geier re schedules inquiry and analyze precedent re same (.4); follow up re same (.2).
03/02/20	Emily Elizabeth Geier	1.10	Correspond with J. Altman, K&E team re U.S. Trustee comments.
03/03/20	Catherine Jun	5.10	Review U.S. Trustee informal objections to second day pleadings, retention applications (3.3); correspond with J. Altman, K&E team, retained professionals, advisors re same (1.2); research for same (.6).
03/04/20	Joshua M. Altman	1.70	Conferences with U.S. Trustee re comments to various first day pleadings (1.3); prepare for same (.4).
03/04/20	Emily Elizabeth Geier	1.40	Telephone conference with U.S. Trustee, K&E team, J. Altman re first day pleadings (.7); correspond with J. Altman, K&E team re same (.7).
03/04/20	Catherine Jun	3.10	Correspond with U.S. Trustee re informal objections to second day pleadings, retentions (.4); correspond with K&E team, J. Altman, advisors re same (2.7).
03/05/20	Catherine Jun	3.90	Correspond with U.S. Trustee re informal objections to first day pleadings, retention applications (.5); correspond with K&E team, J. Altman re same (1.4); review, revise orders per same (.8); correspond with Alix re same (.8); review precedent re same (.4).
03/06/20	Joshua M. Altman	0.20	Analyze U.S. Trustee objection re personally identifiable information.
03/06/20	Catherine Jun	2.30	Telephone conference with U.S. Trustee, PwC re first day relief, retention applications (1.1); correspond with K&E team re supplemental declarations, retention issues (1.2).
03/09/20	Emily Elizabeth Geier	1.70	Correspond with J. Altman, K&E team re U.S. Trustee motion and retention application comments.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/09/20	Catherine Jun	6.70	Review, revise supplemental declarations of professionals (1.3); correspond with K&E team, professionals re same (2.0); correspond with U.S. Trustee re wages issues (.7); correspond with Alix, K&E team re same (.9); correspond with Company re engagement letters (.4); review same (1.2); correspond with U.S. Trustee re same (.2).
03/10/20	Emily Elizabeth Geier	1.60	Correspond with K&E team re U.S. Trustee comments to PwC application (.4); correspond with K&E team re U.S. Trustee comments to creditor matrix motion (.6); correspond with K&E team re U.S. Trustee comments to ordinary course professionals motion (.6).
03/10/20	Catherine Jun	2.70	Correspond with U.S. Trustee, K&E team re issues on ordinary course professionals, professional retention (2.1); correspond with PwC re professional retention (.6).
03/10/20	Scott J. Vail	3.30	Review, analyze K&E global notes precedent (2.2); review, analyze draft global notes (.4); revise draft global notes (.7).
03/11/20	Emily Elizabeth Geier	1.60	Correspond with K&E team re U.S. Trustee comments to ordinary course professionals motion (.7); correspond with K&E team re U.S. Trustee comments to PwC application (.5); correspond with K&E team re U.S. Trustee comments to creditor matrix motion (.4).
03/11/20	Catherine Jun	0.70	Correspond with U.S. Trustee re ordinary course professionals and professional retentions (.5); correspond with Osler, PwC re same (.2).
03/11/20	Scott J. Vail	0.90	Review, revise global notes (.8); correspond with J. Altman re same (.1).
03/12/20	Joshua M. Altman	3.10	Comment on global notes and correspond with S. Vail, K&E team re same (1.6); prepare for hearing re same (1.5).
03/12/20	Emily Elizabeth Geier	0.80	Correspond with K&E team, J. Altman re creditor matrix reply to U.S. Trustee.
03/12/20	Josh Sussberg, P.C.	0.40	Conference with C. Jun, Alix team re SOFAs.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/12/20	Scott J. Vail	2.20	Review, revise global notes (1.1); review, analyze K&E precedent re scope of disclosures for certain schedules (.8); correspond with K&E team, J. Altman re same (.3).
03/13/20	Joshua M. Altman	0.40	Conference with C. Jun, Alix team re schedules and statements.
03/13/20	Catherine Jun	0.40	Review draft schedules and statements.
03/13/20	Scott J. Vail	0.70	Revise global notes (.4); correspond with K&E team, J. Altman and Alix re same (.3).
03/14/20	Emily Elizabeth Geier	0.30	Review schedules and statements global notes.
03/14/20	Nick Krislov	0.40	Correspond and telephone conference with S. Vail re insiders and schedules and statements.
03/15/20	Joshua M. Altman	1.10	Comment on schedules and statements, global notes (.9); correspond with K&E team, M. DeGraf re same (.2).
03/15/20	Emily Elizabeth Geier	0.30	Review schedules and statements global notes.
03/16/20	Joshua M. Altman	1.40	Comment on schedules and statements matters, global notes and correspond with S. Vail, Alix team re same (.7); coordinate and comment on filing versions re same (.7).
03/16/20	Scott J. Vail	0.70	Telephone conference with Alix re global notes (.1); revise global notes (.4); correspond with Alix and K&E team, J. Altman re same (.2).
03/17/20	Joshua M. Altman	0.20	Correspond with U.S. Trustee re 341 meeting.
03/18/20	Joshua M. Altman	0.20	Coordinate 341 meeting matters.
03/19/20	Joshua M. Altman	0.10	Comment on 341 notice.
03/23/20	Emily Elizabeth Geier	0.40	Correspond with U.S. Trustee re hearing dates and status.
Total		51.70	

Document Page 164 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 22, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050026425

Client Matter: 46243-12

In the Matter of Hearings

For legal services rendered through March 31, 2020
(see attached Description of Legal Services for detail)

\$ 46,917.50

Total legal services rendered

\$ 46,917.50

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	8.30	340.00	2,822.00
Joshua M. Altman	3.00	1,085.00	3,255.00
Stephanie Cohen	1.20	740.00	888.00
AnnElyse Scarlett Gains	6.20	1,135.00	7,037.00
Emily Elizabeth Geier	3.10	1,175.00	3,642.50
Nick Hafen	0.90	610.00	549.00
Jacob H. Johnston	6.30	1,075.00	6,772.50
Elizabeth Helen Jones	0.70	610.00	427.00
Catherine Jun	7.90	1,035.00	8,176.50
Jane A. Komsky	1.40	740.00	1,036.00
Nick Krislov	1.50	740.00	1,110.00
Dan Latona	1.80	965.00	1,737.00
Adrienne J. Levin	0.50	445.00	222.50
Robert Orren	0.40	445.00	178.00
Andrew Polansky	3.50	740.00	2,590.00
Leo Rosenberg	0.60	275.00	165.00
Charles B. Sterrett	1.40	610.00	854.00
Josh Sussberg, P.C.	1.30	1,635.00	2,125.50
Alex Warso	4.50	740.00	3,330.00
TOTALS	54.50		\$ 46,917.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/09/20	Jacob H. Johnston	1.80	Prepare for second day hearing.
03/09/20	Leo Rosenberg	0.60	Draft a pro hac vice application for E. DeGori (.4); correspond with E. DeGori re same (.2).
03/11/20	Joshua M. Altman	0.10	Comment on hearing agenda.
03/11/20	Catherine Jun	1.00	Review, revise hearing agenda (.8); correspond with Kutak, K&E team, J. Altman re same (.2).
03/11/20	Alex Warso	0.90	Review, revise draft agenda (.5); correspond with C. Jun, K&E team, Kutak team re same (.4).
03/12/20	Anthony Abate	6.50	Prepare and organize cleans and redlines of second day orders for filing (2.5); review and revise second day orders re filing (2.5); prepare materials for second day hearing (1.5).
03/12/20	Joshua M. Altman	1.40	Prepare for hearing re first and second day pleadings (1.0); comment on and coordinate filing of final orders (.4).
03/12/20	AnnElyse Scarlett Gains	2.50	Prepare for second day hearing.
03/12/20	Emily Elizabeth Geier	0.40	Correspond with K&E team, J. Altman re hearing preparation.
03/12/20	Jacob H. Johnston	4.50	Litigation preparation for second day hearing.
03/12/20	Catherine Jun	4.20	Review, revise draft talking points for second day hearing (1.1); correspond with K&E team re same (1.7); review precedent for same (1.0); review, revise hearing agenda (.4).
03/12/20	Adrienne J. Levin	0.50	Prepare responsive documents for production.
03/12/20	Robert Orren	0.40	Draft D. Latona pro hac vice motion.
03/12/20	Andrew Polansky	1.70	Draft talking points re second day hearing (1.5); correspond with C. Jun re same (.2).
03/12/20	Alex Warso	0.90	Revise hearing agenda (.3); correspond with C. Jun, K&E team, Kutak re same (.2); draft weekly report (.4).
03/13/20	Anthony Abate	1.50	Prepare orders for second day hearing re submission to Court for filing.
03/13/20	Joshua M. Altman	1.50	Prepare for hearing re first and second day pleadings.
03/13/20	Stephanie Cohen	1.20	Telephonically attend second-day hearing.

Legal Services for the Period Ending March 31, 2020
Pier 1 Imports, Inc.
Hearings

Invoice Number: 1050026425
Matter Number: 46243-12

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/13/20	AnnElyse Scarlett Gains	3.70	Prepare for and participate in second day hearing (1.8); prepare for same (1.9).
03/13/20	Emily Elizabeth Geier	1.60	Attend second day hearing telephonically (1.2); correspond with K&E team re preparation of same (.4).
03/13/20	Nick Hafen	0.90	Telephonically attend second day hearing.
03/13/20	Elizabeth Helen Jones	0.70	Telephonically attend second day hearing (.4); prepare re same (.3).
03/13/20	Catherine Jun	2.70	Correspond with J. Altman re talking points for hearing (.5); revise proposed orders per information objections (.7); telephonically attend second day hearing (1.5).
03/13/20	Jane A. Komsky	1.40	Telephonically attend second day hearing.
03/13/20	Nick Krislov	1.50	Attend hearing telephonically.
03/13/20	Dan Latona	1.80	Attend and participate in second day hearing.
03/13/20	Andrew Polansky	1.50	Telephonically attend second day hearing.
03/13/20	Charles B. Sterrett	1.40	Telephonically attend second day hearing.
03/13/20	Josh Sussberg, P.C.	1.30	Telephonically participate in second day hearing (1.2); correspond with K&E team re same (.1).
03/13/20	Alex Warso	1.50	Telephonically attend second day hearing.
03/16/20	Anthony Abate	0.20	Coordinate telephonic appearance for 3/18 hearing.
03/16/20	Andrew Polansky	0.30	Review, analyze transcript re hearing.
03/17/20	Anthony Abate	0.10	Correspond with Kutak re 3/18 hearing agenda.
03/23/20	Emily Elizabeth Geier	0.70	Review and revise status update and agenda (.5); correspond with K&E team, J. Altman re same (.2).
03/23/20	Alex Warso	0.80	Draft, revise status update and second day hearing agenda (.4); correspond with A. Gains, E. Geier, J. Altman re same (.3); correspond with Brown Rudnick, Committee, Morgan Lewis re same (.1).
03/24/20	Emily Elizabeth Geier	0.40	Correspond with K&E team, J. Altman re status update and agenda.
03/24/20	Alex Warso	0.40	Correspond with Company, A. Gains, K&E team, J. Williams re status update and second day hearing agenda (.2); correspond with Committee, A. Gains re same (.1); revise same (.1).

Total 54.50

Document Page 169 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 22, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050026426

Client Matter: 46243-13

In the Matter of Non-working Travel

For legal services rendered through March 31, 2020
(see attached Description of Legal Services for detail)

\$ 18,684.50

Total legal services rendered

\$ 18,684.50

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Joshua M. Altman	3.00	1,085.00	3,255.00
AnnElyse Scarlett Gains	2.40	1,135.00	2,724.00
Jacob H. Johnston	7.60	1,075.00	8,170.00
Dan Latona	4.70	965.00	4,535.50
TOTALS	17.70		\$ 18,684.50

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026426

Pier 1 Imports, Inc.

Matter Number:

46243-13

Non-working Travel

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/11/20	Jacob H. Johnston	2.50	Travel from San Francisco, CA to New York, NY re depositions (billed at half time).
03/12/20	Joshua M. Altman	1.00	Travel from Chicago, IL to Richmond, VA re second day hearing (billed at half time).
03/12/20	AnnElyse Scarlett Gains	1.20	Travel from Washington, D.C. to Richmond, Virginia re second day hearing (billed at half time).
03/12/20	Jacob H. Johnston	5.10	Travel from New York, NY to Richmond, VA re second day hearing (2.5); travel from Richmond, VA to San Francisco, CA re hearing (2.6) (billed at half time).
03/12/20	Dan Latona	2.50	Travel from Chicago, IL to Richmond, VA re second-day hearing (billed at half time).
03/13/20	Joshua M. Altman	2.00	Travel from Richmond, VA to Chicago, IL re second-day hearing (billed at half time).
03/13/20	AnnElyse Scarlett Gains	1.20	Travel from Richmond, VA to Washington, D.C. re second day hearing (billed at half time).
03/13/20	Dan Latona	2.20	Travel from Richmond, VA to Chicago, IL re second-day hearing (billed at half time).
Total		17.70	

Document Page 172 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 22, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050026427

Client Matter: 46243-14

In the Matter of Employee Issues

For legal services rendered through March 31, 2020
(see attached Description of Legal Services for detail)

\$ 170,717.00

Total legal services rendered

\$ 170,717.00

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	1.00	340.00	340.00
Joshua M. Altman	41.00	1,085.00	44,485.00
Matthew Antinossi	7.50	1,375.00	10,312.50
Wes Benter	8.10	725.00	5,872.50
Theodore D. Brown	4.80	610.00	2,928.00
Emily Elizabeth Geier	28.00	1,175.00	32,900.00
Nick Hafen	0.50	610.00	305.00
Sydney Jones	7.00	1,025.00	7,175.00
R.D. Kohut	12.00	1,175.00	14,100.00
Nick Krislov	66.50	740.00	49,210.00
Leo Rosenberg	0.20	275.00	55.00
Alex Warso	4.10	740.00	3,034.00
TOTALS	180.70		\$ 170,717.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/02/20	Joshua M. Altman	3.60	Conference with Company, E Geier re employee matters (1.3); analyze diligence re same (.7); analyze diligence re wages and correspond with U.S Trustee re same (1.6).
03/02/20	Emily Elizabeth Geier	1.30	Telephone conference with Company, J. Altman re employee compensation (.9); correspond with J. Altman, K&E team re same (.4).
03/02/20	Nick Krislov	0.40	Compile, update documentation re wages inquires (.2); correspond with J. Altman, K&E team re same (.2).
03/03/20	Joshua M. Altman	0.70	Correspond with Alix, lenders, E. Geier re severance matters and follow up re same.
03/03/20	Emily Elizabeth Geier	1.70	Correspond with K&E team re employee compensation and severance.
03/03/20	Nick Krislov	0.30	Correspond with J. Altman, K&E team, lenders re severance issues.
03/04/20	Joshua M. Altman	1.90	Conference with lenders, E. Geier re employee matters and follow up re same (.7); correspond and conference with Company re related matters, diligence (.4); correspond with E. Geier, Alix re same (.4); analyze independent contractor agreement and correspond with Company re same (.4).
03/04/20	Matthew Antinossi	0.50	Correspond with J. Altman and E. Geier re severance plan issues (.2); review, analyze documents re same (.3).
03/04/20	Emily Elizabeth Geier	3.10	Telephone conference with FTI, Brown Rudnick, K&E team re employee compensation issues and final wage order (.9); correspond with J. Altman, K&E team re same (1.5); review associate letter (.3); correspond with J. Altman, K&E team re employee issue memorandum (.4).
03/04/20	Nick Krislov	2.60	Telephone conference with lenders' counsel, K&E team re severance issues (.8); compile, review diligence re wages motion disclosure (.7); correspond with J. Altman, K&E team re same (.4); research, analyze case law re severance issues (.7).

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026427

Pier 1 Imports, Inc.

Matter Number:

46243-14

Employee Issues

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/05/20	Joshua M. Altman	2.10	Telephone conference with E. Geier, M. Antinossi, N. Krislov re severance matters and follow up re same (.6); correspond with S. Dwoskin, C. Jun, Company re employee compensation matters, related diligence (.4); analyze diligence and correspond with Alix, C. Jun re same (.8); comment on employee bar date letters (.3).
03/05/20	Joshua M. Altman	0.30	Correspond with Joele Frank, Company re employee correspondence strategy (.1); correspond with Alix, N. Krislov re independent contractor (.2).
03/05/20	Matthew Antinossi	1.20	Telephone conference with K&E team re severance plan issues (.5); telephone conference with T. Brown re same and re research issues (.2); research and analyze same (.3); correspond with E. Geier re same (.2).
03/05/20	Theodore D. Brown	3.80	Telephone conference with M. Antinossi re severance plan, research issues (.2); research re ERISA statutory notice requirements (1.6); research re breach of fiduciary case law (1.7); correspond with M. Antinossi re same (.3).
03/05/20	Emily Elizabeth Geier	1.90	Telephone conference with M. Antinossi, J. Altman re severance issues (.8); draft materials re same (.4); correspond with J. Altman, K&E team re same (.7).
03/05/20	Nick Krislov	6.10	Telephone conference with J. Altman, K&E team re severance (.4); correspond with same re same (.4); review, analyze severance policy updates (.5); correspond with J. Altman, K&E team re same (.5); review, analyze Committee comments to wages final order (.7); correspond and telephone conferences with C. Jun, K&E team re same (.8); update, revise wages order (.9); correspond with C. Jun K&E team re same (.2); correspond with J. Altman, K&E team, Alix re severance discussions (.3); review, compile diligence re wages programs (.8); correspond with C Jun, K&E team, lenders counsel re same (.6).
03/05/20	Alex Warso	4.10	Review, analyze case law, precedent re employee compensation (3.2); correspond with J. Altman, E. Geier, C. Jun re same (.4); review, analyze trust agreement re same (.5).

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026427

Pier 1 Imports, Inc.

Matter Number:

46243-14

Employee Issues

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/06/20	Joshua M. Altman	2.20	Conference with Company, Joele Frank team re employee communications strategy (.5); conference with Company, E. Geier, M. Antinossi re severance matters and follow up re same (.7); correspond with C. Jun, N. Krislov re U.S. Trustee wage inquiries (.3); analyze diligence re same (.4); correspond with Alix re schedules re employee matters (.3).
03/06/20	Matthew Antinossi	2.00	Review and analyze severance plan research (.8); correspond with T. Brown re same (.2); telephone conference with K&E team, Company re same (1.0).
03/06/20	Theodore D. Brown	1.00	Telephone conference with M. Antinossi, J. Altman, N. Krislov, E. Geier, and Company HR re severance plan research.
03/06/20	Emily Elizabeth Geier	2.30	Telephone conference with Company re employee compensation and severance issues (1.1); correspond with J. Altman, K&E team re same (1.2).
03/06/20	Nick Krislov	7.30	Telephone conference with Company, C. Jun, K&E team re severance (1.0); correspond with same re severance policy (.3); review, analyze U.S. Trustee wages concerns (.6); correspond with C. Jun, K&E team, U.S. Trustee re same (.4); review, analyze Committee comments to the wages order (.6); correspond with C. Jun, K&E team re same (.3); draft, revise updated wages order (.5); correspond with J. Altman, K&E team re same (.4); telephone conferences with C. Jun, M. DeGraf re wages diligence (.8); telephone conferences with C. Jun re wages final order issues (.6); research, analyze case law re severance issues (1.8).
03/07/20	Nick Krislov	2.80	Research, analyze severance issues (1.7); draft, revise memorandum re same (1.1).
03/08/20	Nick Krislov	1.20	Research, analyze case law re severance issues (.3); draft, revise memorandum re same (.7); correspond with J. Altman, E. Geier re same (.2).
03/09/20	Anthony Abate	0.60	Compile, distribute wages declaration precedent (.2); draft template re same (.4).

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026427

Pier 1 Imports, Inc.

Matter Number:

46243-14

Employee Issues

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/09/20	Joshua M. Altman	1.50	Correspond with Company, opposing counsel re PBGC inquiry (.3); correspond with K&E team re U.S. Trustee objections re wages and analyze same (.4); conferences with C. Jun, M. DeGraf, and follow up re same (.6); correspond with Company re retiree matters (.2).
03/09/20	Matthew Antinossi	1.80	Review and revise severance plan document and issues summary (1.6); correspond with K&E team re same (.2).
03/09/20	Nick Krislov	9.00	Telephone conference with Alix and C. Jun re wages diligence outstanding (.9); correspond with Alix re same (.3); review, analyze severance plan updates (.5); draft, revise presentation re same (1.1); correspond with E. Geier, K&E team re same (.6); revise, update wages order (.4); correspond with E. Geier, K&E team re wages order, U.S. Trustee, Committee concerns (.4); draft, revise wages declaration (3.8); review, analyze precedent re same (.6); correspond with J. Altman, K&E team re same (.4).
03/10/20	Joshua M. Altman	2.90	Comment on, revise wages supplemental declaration (2.2); correspond and conferences with K&E team, N. Krislov re same, related matters (.4); analyze Committee comments to wages motion and correspond with K&E team, Committee re same (.3).
03/10/20	Matthew Antinossi	0.70	Review and revise severance plan documents (.4); telephone conference with K. Coverdale re same (.1); correspond with E. Geier, K&E team re same (.2).
03/10/20	Emily Elizabeth Geier	1.80	Correspond with K&E team re wages supplemental declaration in response to U.S. Trustee objection (.4); correspond with M. Antinossi, K&E team re revised severance policy (.9); review board materials re same (.5).

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026427

Pier 1 Imports, Inc.

Matter Number:

46243-14

Employee Issues

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/10/20	Nick Krislov	8.60	Telephone conference with Alix and C. Jun re wages motion diligence (.3); draft, revise wages declaration (2.6); correspond with J. Altman, K&E team re same (.9) draft, revise wages reply (1.7); correspond with Company, E. Geier, K&E team re severance plan updates (.4); update, revise severance plan (.5); revise severance plan update presentation (.6); correspond with J. Altman, K&E team, Company re same (.4); update, revise wages final order (.9); correspond with C. Jun, J. Altman re same (.3).
03/10/20	Leo Rosenberg	0.20	Prepare reply to wages objection.
03/11/20	Anthony Abate	0.40	Compile and distribute wages reply precedent.
03/11/20	Joshua M. Altman	3.30	Comment on declaration and correspond with N. Krislov, K&E team re same (1.1); conferences and correspond with N. Krislov, Brown Rudnick, Alix, Osler re wages resolutions, diligence and follow up re same (.8); comment on, revise reply re same (1.1); comment on talking points re same (.3).
03/11/20	Matthew Antinossi	0.50	Correspond with K&E team re severance plan issues (.3); review plan language re same (.2).
03/11/20	Wes Benter	0.50	Review and confirm treatment of severance re penalties in lieu of notice under federal worker notification law.
03/11/20	Emily Elizabeth Geier	2.40	Correspond with Company, K&E team re severance policy (.7); review and revise same (.4); correspond with Company re materials for same (.5); review and revise wages motion reply in response to U.S. Trustee objection (.4); correspond with K&E team re same (.4).
03/11/20	Sydney Jones	0.40	Correspond with E. Geier re WARN considerations for severance plan (.3); conference with R. Kohut re same (.1).

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026427

Pier 1 Imports, Inc.

Matter Number:

46243-14

Employee Issues

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/11/20	Nick Krislov	9.80	Telephone conference and correspond with J. Altman, K&E team re declaration (.6); revise, update wages declaration (1.9); correspond with K&E team, Alix re wages final order (.6); revise, update final wages order (.5); review, analyze precedent re wages objection reply (1.3); draft reply re U.S. Trustee objection (2.8); revise re same (1.6); correspond with J. Altman, K&E team re same (.5).
03/12/20	Joshua M. Altman	4.40	Comment on wages reply, declaration (1.4); correspond and conference with E. Geier, N. Krislov re same (.6); conferences with Company and follow up re same (.6); coordinate filing re same (.2); prepare for hearing re same (.6); comment on, revise employee materials re same and correspond with Joele Frank, E. Geier, Company re same (.7); correspond with Brown Rudnick re wages order language (.3).
03/12/20	Matthew Antinossi	0.10	Correspond with K&E team and Company re severance plan issues.
03/12/20	Emily Elizabeth Geier	7.20	Correspond and conference with M. Antinossi, K&E team re compensation and severance (1.7); review and revise wages reply (2.2); review and revise declaration (1.3); correspond with N. Krislov, K&E team re same and reply (1.4); telephone conference with U.S Trustee re same (.6).
03/12/20	Nick Hafen	0.50	Draft language for wages final order talking points (.4); correspond with N. Krislov re same (.1).

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026427

Pier 1 Imports, Inc.

Matter Number:

46243-14

Employee Issues

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/12/20	Nick Krislov	13.00	Telephone conferences with Company, J. Altman, K&E team re wages declaration (1.7); update, revise declaration (2.1); correspond with Company, K&E team re same (.6); update, revise reply (1.1); correspond with K&E team re same (.3); update, revise wages order (.7); correspond with lenders counsel, company advisors, K&E team re same (.7); draft overview document of wages final order updates (.6); draft, revise talking points re wages second day hearing (1.6); review, analyze diligence re severance for wages talking points (.3); draft, revise revised wages declaration (2.4); correspond with Company, K&E team, Alix team re same (.9).
03/13/20	Joshua M. Altman	1.10	Correspond with Company re employee matters, wages order and follow up re same (.6); correspond with Company, N. Krislov re severance matters (.2); follow up re same (.3).
03/13/20	Matthew Antinossi	0.10	Review correspondence from Company and K&E teams re severance plan issues.
03/13/20	Emily Elizabeth Geier	2.60	Telephone conference with Company re severance questions and related matters (.8); correspond with Alix re same (.5); review and revise U.S. and Canada associate letters (.9); correspond with Company re same (.4).
03/13/20	Nick Krislov	2.60	Draft, revise wages second day hearing talking points (.2); telephone conferences and correspond with Alix, C. Jun, K&E team re insiders and schedules (1.3); telephone conference and correspond with E. Geier, K&E team, Company re severance (.6); correspond with J. Altman, Company re entered wages order (.5).
03/14/20	Emily Elizabeth Geier	0.60	Correspond with Company, Alix, K&E team re employee questions and severance.
03/16/20	Joshua M. Altman	1.30	Conference with Company re severance matters (.6); correspond with R. Kohut, S. Jones, Company re notices, options re same (.3); research re claims re same (.4).
03/16/20	Emily Elizabeth Geier	0.40	Correspond with S. Jones, K&E team re WARN and related employee issues.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/16/20	Sydney Jones	0.20	Correspond with E. Geier, K&E team re WARN issues.
03/17/20	Joshua M. Altman	2.20	Conference with H. Etlin, R. Kohut, E. Geier, K&E team re employee matters (.5); research re same (1.3); correspond and conference with Company re same (.4).
03/17/20	Joshua M. Altman	0.40	Correspond with R. Kohut, S. Jones re employee matters.
03/17/20	Wes Benter	0.50	Telephone conference with R. Kohut, S. Jones, J. Altman, and H. Etlin re coronavirus workforce-related issues and options.
03/17/20	Emily Elizabeth Geier	1.70	Telephone conference and correspond with Company re employee issues and furlough.
03/17/20	Sydney Jones	0.50	Telephone conference with Company, R. Kohut, J. Altman, and W. Benter re labor considerations.
03/17/20	R.D. Kohut	0.70	Telephone conference with E. Geier, K&E team and Company re wages issues (.5); correspond with K&E team re same (.2).
03/17/20	Nick Krislov	0.70	Telephone conference K&E team, N. Krislov re wages issues (.5); correspond with K&E team re same (.2).
03/18/20	Joshua M. Altman	2.70	Conference with Company, Osler team re employee matters and follow up re same (.9); correspond and conference with Company re various employee matters (.3); comment on voluntary time off matters and research re same (.7); correspond with Company, R. Kohut re California law modifications (.1); research and analyze ramifications re same (.7).
03/18/20	Matthew Antinossi	0.60	Review severance plan communications (.4); correspond with K&E team re same (.2).
03/18/20	Sydney Jones	0.40	Review correspondence and information re California WARN order and considerations for Company (.2); review severance letter considerations (.2).
03/18/20	R.D. Kohut	0.20	Conference with J. Altman and S. Jones re severance.
03/18/20	Nick Krislov	0.30	Review, analyze severance plan re employee issues (.2); correspond with J. Altman, K&E team re same (.1).

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026427

Pier 1 Imports, Inc.

Matter Number:

46243-14

Employee Issues

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/19/20	Joshua M. Altman	1.70	Analyze, research re California law, exception, and related matters (1.1); correspond with R. Kohut, S. Jones re employee matters and follow up re same (.6).
03/19/20	Sydney Jones	0.50	Review, analyze shelter orders and potential exceptions for distribution centers (.3); correspond with J. Altman, K&E team re same (.2).
03/20/20	Joshua M. Altman	3.20	Conference with R. Kohut re wages matters (.2); draft correspondence re same (.7); correspond with Company re same (.4); correspond and conference with Company, R. Kohut re employee matters, California lock down ramifications, and strategic considerations (.8); correspond with Joele Frank, Company re associate letter (.3); comment on severance letter (.2); conferences with Company re employee strategy (.6).
03/20/20	Wes Benter	0.20	Telephone conference with J. Altman, S. Jones, and R. Kohut re Company employee strategy and notifications.
03/20/20	Sydney Jones	0.60	Review, analyze California shelter order (.2); telephone conference and correspond with K&E team re same (.4).
03/20/20	R.D. Kohut	1.50	Telephone conference with Company re furlough and WARN considerations (.7); review and revise furlough notice (.7); correspond with Company re WARN considerations (.1).
03/22/20	Joshua M. Altman	1.10	Conference with Company, R. Kohut, advisors re WARN matters (.5); review materials re same (.6).
03/22/20	Wes Benter	1.60	Telephone conference with J. Altman, S. Jones, R. Kohut, J. Sussberg, Company, and H. Etlin re furlough update and conditional termination of employment notices (1.2); revise furlough notice letter (.4).
03/22/20	Sydney Jones	1.50	Telephone conference with Company re furlough and WARN considerations (1.2); review and revise furlough notice (.1); correspond with K&E team re WARN considerations (.2).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/22/20	R.D. Kohut	3.70	Review WARN Act issues (1.1); conference with J. Altman and S. Jones re same (1.0); conference with Company HR re same (.9); telephone conference with Company re same (.6); review and revise furlough notices (.1).
03/22/20	Nick Krislov	1.10	Telephone conference with Company K&E team re furloughs.
03/23/20	Joshua M. Altman	0.60	Conferences and correspond with Company re various employee matters and strategy.
03/23/20	Wes Benter	3.50	Draft, revise talking points and script re Company furlough plans (.8); update government contact list for notices (1.5); telephonically attend Board meeting (1.2).
03/23/20	Sydney Jones	1.50	Telephone conference and correspond with R. Kohut re WARN considerations (.2); review WARN analysis for store and other locations (.1); telephone conference with Company Board and K&E team re employee considerations and proposals (1.2).
03/23/20	R.D. Kohut	4.50	Review WARN Act issues (1.9); conference with J. Altman and S. Jones re same (1.1); telephone conference and correspond with Company re same (1.1); review and revise furlough notices (.3); participate on board telephone conference (.1).
03/24/20	Joshua M. Altman	1.00	Conference with Company re employee matters (.6); analyze various wages communications materials (.3); correspond with Committee re same (.1).
03/24/20	R.D. Kohut	0.50	Review furlough issues.
03/25/20	Wes Benter	1.00	Draft notices for governmental agencies and employees re potential reduction in force.
03/25/20	Sydney Jones	0.60	Review and revise WARN notices.
03/28/20	Joshua M. Altman	0.30	Correspond with K&E team re employee matters and analyze same.
03/29/20	Joshua M. Altman	0.40	Conferences with Company re various employee matters.
03/29/20	Wes Benter	0.50	Review and provide comments to federal WARN Act notices to government officials and employees (.3); revise same and correspond with S. Jones, K&E team re same (.2).

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026427

Pier 1 Imports, Inc.

Matter Number:

46243-14

Employee Issues

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/29/20	Sydney Jones	0.30	Review and revise WARN notice (.2); correspond with K&E team re same (.1).
03/29/20	R.D. Kohut	0.50	Review and revise WARN notices.
03/30/20	Joshua M. Altman	2.10	Comment on employee communications materials and analyze precedent, pleadings re same (1.4); correspond with E. Geier re same (.2); comment on WARN notices (.2); correspond with W. Benter re same (.3).
03/30/20	Emily Elizabeth Geier	0.80	Review associate letters and FAQs (.6); correspond with K&E team re same (.2).
03/30/20	Sydney Jones	0.30	Review, analyze comments to employee and governmental WARN notices.
03/30/20	R.D. Kohut	0.20	Review WARN issues.
03/30/20	Nick Krislov	0.70	Review, analyze workers' compensation issue (.6); correspond with C. Jun, J. Altman re same (.1).
03/31/20	Wes Benter	0.30	Review and incorporate feedback to draft employee notice.
03/31/20	Emily Elizabeth Geier	0.20	Correspond with Company re associate letter.
03/31/20	Sydney Jones	0.20	Revise WARN notices (.1); correspond with K&E team, Company re same (.1).
03/31/20	R.D. Kohut	0.20	Revise WARN notices (.1); correspond with K&E team, Company re same (.1).
Total		180.70	

Document Page 185 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 22, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050026428

Client Matter: 46243-15

In the Matter of Insurance

For legal services rendered through March 31, 2020
(see attached Description of Legal Services for detail)

\$ 2,450.00

Total legal services rendered

\$ 2,450.00

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Han Cui	1.00	925.00	925.00
Elizabeth Helen Jones	1.30	610.00	793.00
William T. Pruitt	0.60	1,220.00	732.00
TOTALS	2.90		\$ 2,450.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/01/20	Han Cui	1.00	Review D&O insurance policies re tax liability (.7); draft analysis summary for K&E team review (.3).
03/01/20	William T. Pruitt	0.30	Analyze insurance issues re potential tax liabilities (.2); correspond with H. Cui re same (.1).
03/02/20	Elizabeth Helen Jones	0.20	Revise final insurance order.
03/02/20	William T. Pruitt	0.30	Review and analyze tax liability analysis (.2); correspond with H. Cui and A. Sexton re same (.1).
03/06/20	Elizabeth Helen Jones	0.30	Review Committee comments to final insurance order (.2); correspond with C. Jun re same (.1).
03/10/20	Elizabeth Helen Jones	0.20	Revise final insurance order re Committee comments (.1); correspond with J. Altman, C. Jun re same (.1).
03/12/20	Elizabeth Helen Jones	0.20	Draft talking points for final insurance order.
03/13/20	Elizabeth Helen Jones	0.40	Review surety bonds (.2); correspond with C. Jun, J. Altman re same (.2).
Total		2.90	

Document Page 188 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 22, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050026429

Client Matter: 46243-16

In the Matter of Utilities

For legal services rendered through March 31, 2020
(see attached Description of Legal Services for detail)

\$ 32,950.00

Total legal services rendered

\$ 32,950.00

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	0.80	340.00	272.00
Joshua M. Altman	2.20	1,085.00	2,387.00
Emily Elizabeth Geier	1.00	1,175.00	1,175.00
Elizabeth Helen Jones	24.00	610.00	14,640.00
Catherine Jun	13.80	1,035.00	14,283.00
Dan Latona	0.20	965.00	193.00
TOTALS	42.00		\$ 32,950.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/02/20	Joshua M. Altman	0.60	Analyze utilities inquiries and correspond with C. Jun, E. Jones re same.
03/02/20	Elizabeth Helen Jones	0.40	Correspond with utility provider re call to discuss adequate assurance (.3); revise utility final order (.1).
03/02/20	Catherine Jun	0.40	Correspond with J. Altman, K&E team re adequate assurance request.
03/03/20	Joshua M. Altman	0.50	Conference with C. Jun, utility provider re adequate assurance (.3); correspond with C. Jun, E. Jones re same (.2).
03/03/20	Elizabeth Helen Jones	1.40	Telephone conference with C. Jun, utility Company re adequate assurance request (.3); prepare re same (.2); correspond with C. Jun re same (.3); review, analyze additional adequate assurance requests and objections to utility motions (.6).
03/03/20	Catherine Jun	0.50	Telephone conference with utilities provider re adequate assurance request (.3); correspond with K&E, Kutak re same (.2).
03/04/20	Elizabeth Helen Jones	1.50	Telephone conferences with C. Jun, utility companies re adequate assurance requests (.6); review, analyze legal precedent re same (.3); correspond with J. Altman, C. Jun re same (.6).
03/04/20	Catherine Jun	0.60	Conference and correspond with attorneys re adequate assurance requests.
03/05/20	Joshua M. Altman	0.30	Correspond with Company re utility demands.
03/05/20	Elizabeth Helen Jones	2.00	Correspond with Company re landlord and utility issues (.4); correspond with J. Altman, C. Jun re same (.6); telephone conferences with C. Jun, utility companies re adequate assurance requests (.5); research precedent adequate assurance requests (.5).
03/05/20	Catherine Jun	2.60	Telephone conference and correspond with E. Jones re utilities requests (.5); review store closing list re same (.9); confer, correspond with utilities re same (.9); correspond with Alix re same (.3).
03/06/20	Anthony Abate	0.60	Compile and distribute utilities order and transcript precedent.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/06/20	Elizabeth Helen Jones	1.80	Correspond with C. Jun re outstanding adequate assurance requests (.3); research adequate assurance accounts (.5); correspond with utility vendors re same (.5); correspond with J. Altman, C. Jun re potential omnibus reply (.2); revise utilities order (.2); correspond with C. Jun re same (.1).
03/06/20	Catherine Jun	2.80	Correspond with K. Newman, K&E team re utilities final order (.3); correspond with utility providers re adequate assurance requests (1.8); correspond with E. Jones, J. Altman re same (.7).
03/06/20	Dan Latona	0.20	Analyze proposed landlord language re utility order (.1); correspond with C. Jun, A. Polansky, E. Jones re same (.1).
03/08/20	Elizabeth Helen Jones	3.50	Draft omnibus reply in response to adequate assurance requests and objections (3.0); correspond with J. Altman, C. Jun, J. Williams re same (.5).
03/09/20	Emily Elizabeth Geier	0.30	Correspond with K&E team re utilities objections.
03/09/20	Elizabeth Helen Jones	2.20	Telephone conferences with multiple utility providers re adequate assurance requests (1.5); correspond with C. Jun, J. Altman re same (.7).
03/09/20	Catherine Jun	0.40	Correspond with K&E team, utility providers re adequate assurance request.
03/10/20	Joshua M. Altman	0.40	Conference and correspond with C. Jun, E. Jones, Kutak, Alix re utilities settlement matters.
03/10/20	Emily Elizabeth Geier	0.40	Correspond with K&E team re utilities objections.
03/10/20	Elizabeth Helen Jones	2.40	Correspond with utility providers re adequate assurance requests (.7); review adequate assurance requests re same (.5); revise utilities order re Committee comments (.1); correspond with C. Jun, J. Altman re same (.2); review additional adequate assurance requests (.5); correspond with C. Jun re same (.4).

Legal Services for the Period Ending March 31, 2020
Pier 1 Imports, Inc.
Utilities

Invoice Number: 1050026429
Matter Number: 46243-16

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/10/20	Catherine Jun	2.70	Telephone conference and correspond with utility providers re adequate assurance requests (.7); conference and correspond with E. Jones, Alix re same (.4); conference and correspond with Company re settlements (.7); review, revise same (.9).
03/11/20	Anthony Abate	0.20	Draft template response to additional assurance request.
03/11/20	Joshua M. Altman	0.40	Conference with M. DeGraf re Rubicon and analyze correspondence, diligence re same.
03/11/20	Emily Elizabeth Geier	0.30	Correspond with K&E team re utilities objections.
03/11/20	Elizabeth Helen Jones	1.80	Telephone conferences with utility providers re adequate assurance requests (.6); correspond with C. Jun re same (.5); review, analyze adequate assurance requests (.7).
03/11/20	Catherine Jun	1.60	Conference and correspond with utility providers, Company, Alix re settlements (.6); conference correspond with utility providers re requests received (1.0).
03/12/20	Elizabeth Helen Jones	1.70	Telephone conferences with utility providers re adequate assurance requests (.6); correspond with C. Jun re same (.4); revise adequate assurance request tracker (.4); draft talking points for final utilities order (.3).
03/12/20	Catherine Jun	0.40	Confer, correspond with utility providers re their adequate assurance requests.
03/13/20	Elizabeth Helen Jones	2.10	Review, analyze adequate assurance requests (.3); update tracker re same (.3); correspond with C. Jun re same (.5); draft summary of adequate assurance payments (.3); draft adequate assurance agreement (.4); correspond with utility providers re adequate assurance requests (.3).
03/13/20	Catherine Jun	0.40	Correspond with utility providers re request for additional adequate assurances.
03/16/20	Elizabeth Helen Jones	0.50	Review, analyze adequate assurance request (.2); update utilities tracker (.2); correspond with C. Jun re same (.1).
03/16/20	Catherine Jun	0.30	Correspond with utility provider (.1); correspond with Alix re utilities settlement (.2).

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026429

Pier 1 Imports, Inc.

Matter Number:

46243-16

Utilities

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/17/20	Elizabeth Helen Jones	0.70	Correspond with utility provider re adequate assurance request (.1); prepare for and attend telephone conference with C. Jun, utility provider (.5); correspond with Alix re same (.1).
03/17/20	Catherine Jun	0.40	Correspond with utility provider (.1); conference and correspond with M. DeGraf re utilities issues (.3).
03/18/20	Elizabeth Helen Jones	0.50	Correspond with C. Jun, Alix re utility surety bonds.
03/19/20	Elizabeth Helen Jones	0.80	Research case law re security deposits and surety bonds (.6); correspond with C. Jun re same (.2).
03/23/20	Elizabeth Helen Jones	0.40	Correspond with utility provider re adequate assurance request (.2); correspond with Alix re same (.2).
03/23/20	Catherine Jun	0.70	Correspond with utilities' counsel re adequate assurance.
03/25/20	Elizabeth Helen Jones	0.30	Correspond with utility provider re adequate assurance request.
Total		42.00	

Document Page 194 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 22, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050026430

Client Matter: 46243-17

In the Matter of Tax Issues

For legal services rendered through March 31, 2020
(see attached Description of Legal Services for detail)

\$ 8,479.00

Total legal services rendered

\$ 8,479.00

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	1.00	340.00	340.00
Joshua M. Altman	0.70	1,085.00	759.50
Mary Liz Brady	1.30	1,085.00	1,410.50
Nick Hafen	4.60	610.00	2,806.00
Catherine Jun	0.30	1,035.00	310.50
Anthony Vincenzo Sexton	0.80	1,265.00	1,012.00
Charles B. Sterrett	0.30	610.00	183.00
Nicholas Warther	1.70	975.00	1,657.50
TOTALS	10.70		\$ 8,479.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/10/20	Nick Hafen	1.30	Revise NOL final order.
03/10/20	Charles B. Sterrett	0.10	Review, revise tax final order.
03/11/20	Nicholas Warther	1.00	Correspond with C. Jun re PwC services related to restructuring and next steps.
03/12/20	Nick Hafen	1.60	Draft NOL talking points.
03/12/20	Charles B. Sterrett	0.20	Review, revise taxes final order (.1); correspond with C. Jun re same (.1).
03/18/20	Anthony Abate	1.00	Review, revise, and compile final NOL order for filing.
03/18/20	Nick Hafen	0.80	Revise NOL notice and declarations.
03/19/20	Nick Hafen	0.60	Revise NOL notice of final order.
03/19/20	Catherine Jun	0.30	Coordinate filing of revised proposed NOL order (.1); correspond with N. Hafen re same (.2).
03/20/20	Nick Hafen	0.30	Revise NOL declarations (.2); correspond with Epiq re same (.1).
03/29/20	Anthony Vincenzo Sexton	0.20	Correspond with K&E team re tax refund issues.
03/30/20	Joshua M. Altman	0.30	Correspond with Company re tax matters and follow up re same.
03/30/20	Mary Liz Brady	0.50	Correspond with K&E team, A. Gains re NOL carry back.
03/30/20	Anthony Vincenzo Sexton	0.30	Correspond with K&E team, J. Altman, and Company re tax issues with Covid-19 relief.
03/31/20	Joshua M. Altman	0.40	Conferences and correspond with Company re tax matters and analyze law re same.
03/31/20	Mary Liz Brady	0.80	Correspond and telephone conference with K&E team, A. Gains re NOL Carryback.
03/31/20	Anthony Vincenzo Sexton	0.30	Correspond with K&E team, J. Altman, and Company re tax issues with Covid-19 relief.
03/31/20	Nicholas Warther	0.70	Correspond with A. Sexton re treatment of tax refunds.
Total		10.70	

Document Page 197 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 22, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050026431

Client Matter: 46243-19

In the Matter of International Issues

For legal services rendered through March 31, 2020
(see attached Description of Legal Services for detail)

\$ 1,761.00

Total legal services rendered

\$ 1,761.00

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Joshua M. Altman	1.10	1,085.00	1,193.50
AnnElyse Scarlett Gains	0.50	1,135.00	567.50
TOTALS	1.60		\$ 1,761.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/16/20	Joshua M. Altman	0.70	Conference with Osler re Canadian affidavit (.3); correspond and conference with K&E, Alix teams re contracts re same (.4).
03/16/20	AnnElyse Scarlett Gains	0.50	Conference with Osler re Canadian next steps.
03/26/20	Joshua M. Altman	0.40	Correspond with Alix team re Canadian banking matter and follow up re same.
Total		1.60	

Document Page 200 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 22, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050026432

Client Matter: 46243-20

In the Matter of Case Administration

For legal services rendered through March 31, 2020
(see attached Description of Legal Services for detail)

\$ 54,584.50

Total legal services rendered

\$ 54,584.50

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	3.70	340.00	1,258.00
Joshua M. Altman	6.30	1,085.00	6,835.50
Stephanie Cohen	2.10	740.00	1,554.00
Kate Coverdale	0.20	1,215.00	243.00
AnnElyse Scarlett Gains	0.50	1,135.00	567.50
Emily Elizabeth Geier	3.30	1,175.00	3,877.50
Nick Hafen	1.90	610.00	1,159.00
Elizabeth Helen Jones	7.50	610.00	4,575.00
Catherine Jun	6.90	1,035.00	7,141.50
Michelle Kilkenney, P.C.	0.60	1,465.00	879.00
Jane A. Komsky	3.00	740.00	2,220.00
Nick Krislov	2.30	740.00	1,702.00
Dan Latona	1.30	965.00	1,254.50
Library Factual Research	0.70	375.00	262.50
Library Statistical	0.20	375.00	75.00
Andrew Polansky	3.70	740.00	2,738.00
Leo Rosenberg	6.90	275.00	1,897.50
Laura Saal	0.30	445.00	133.50
Charles B. Sterrett	6.30	610.00	3,843.00
Josh Sussberg, P.C.	3.50	1,635.00	5,722.50
Evan Swager	5.50	610.00	3,355.00
Scott J. Vail	1.80	965.00	1,737.00
Alex Warso	2.10	740.00	1,554.00
TOTALS	70.60		\$ 54,584.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/02/20	Joshua M. Altman	0.40	Telephone conference with Epiq re website matters.
03/02/20	Elizabeth Helen Jones	0.40	Update work in progress re work streams (.1); correspond with E. Swager re same (.1); correspond with E. Swager re work in progress (.2).
03/02/20	Jane A. Komsky	0.20	Review and revise work in progress materials.
03/02/20	Andrew Polansky	0.10	Correspond with E. Swager re work in progress materials.
03/02/20	Charles B. Sterrett	0.20	Review, revise materials re work in progress (.1); correspond with E. Swager re same (.1).
03/02/20	Josh Sussberg, P.C.	0.20	Correspond re status.
03/02/20	Evan Swager	1.50	Review and revise work in progress materials.
03/02/20	Alex Warso	0.40	Revise, comment on work in progress (.3); correspond with E. Swager re same (.1).
03/03/20	Anthony Abate	1.00	Office conference with K&E team re work in progress (.5); compile second day pleadings (.5).
03/03/20	Joshua M. Altman	0.90	Correspond with Epiq, Company re website and follow up re same (.7); telephone conference with Company re same (.2).
03/03/20	Joshua M. Altman	0.50	Telephone conference with K&E team, A. Gains, C. Jun re work in progress.
03/03/20	Stephanie Cohen	0.50	Conference with K&E team, J. Altman re work in progress.
03/03/20	Emily Elizabeth Geier	0.40	Telephone conference with J. Altman, K&E team re work in progress.
03/03/20	Nick Hafen	0.50	Office conference with K&E team, J. Altman re work in progress.
03/03/20	Elizabeth Helen Jones	1.40	Revise work in progress materials re C. Jun comments and local rules (.5); correspond with C. Jun re same (.3); telephone conference with J. Altman and K&E team re case update (.6).
03/03/20	Catherine Jun	0.80	Review, revise critical case dates summary (.6); conference with K&E team re work in progress (.2).
03/03/20	Jane A. Komsky	0.50	Telephone conference with J. Altman, K&E team re work in progress.

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026432

Pier 1 Imports, Inc.

Matter Number:

46243-20

Case Administration

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/03/20	Nick Krislov	0.50	Office conference with J. Altman, K&E team re work in progress.
03/03/20	Dan Latona	0.50	Office conference with J. Altman, K&E team re work in progress.
03/03/20	Andrew Polansky	1.60	Office conference with J. Altman K&E team re priority work streams, next steps (.5); revise critical dates chart (.9); correspond with C. Jun re same (.2).
03/03/20	Leo Rosenberg	0.50	Telephone conference with J. Altman, K&E team re work in progress.
03/03/20	Leo Rosenberg	0.70	Prepare docket report.
03/03/20	Charles B. Sterrett	0.90	Office conference with K&E team, J. Altman re case status, critical deadlines, and work in progress (.5); prepare re same (.4).
03/03/20	Josh Sussberg, P.C.	0.10	Correspond with K&E team re status.
03/03/20	Evan Swager	0.40	Review and revise work in progress materials.
03/03/20	Alex Warso	0.50	Conference with J. Altman, K&E team re work in progress, follow up re same.
03/04/20	Joshua M. Altman	1.90	Telephone conference with A. Gains, C. Jun, K&E team, Alix, Guggenheim re case coordination (.8); telephone conference with Company and advisors re same (.7); correspond with Epiq, Company re temporary website (.4).
03/04/20	Catherine Jun	1.20	Review agenda re telephone conferences with advisors, Company (.1); telephone conference with advisors, Company re work in progress (.7); review Epiq temporary case website (.1); correspond with J. Altman, K&E team re same (.3).
03/04/20	Jane A. Komsky	0.60	Review and analyze Epiq temporary website (.4); correspond with J. Altman, K&E team re same (.2).
03/04/20	Evan Swager	0.70	Telephone conference with advisors re case status.
03/05/20	Joshua M. Altman	0.40	Correspond with Company, Epiq re website.
03/05/20	Kate Coverdale	0.20	Correspond with Alix and K&E team re trust.
03/05/20	Library Factual Research	0.70	Locate email address for recipient of Company correspondence re inventory matters.
03/05/20	Josh Sussberg, P.C.	0.40	Telephone conference with Company re status.

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026432

Pier 1 Imports, Inc.

Matter Number:

46243-20

Case Administration

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/06/20	Catherine Jun	0.80	Review, revise work in progress summary, critical dates chart.
03/06/20	Evan Swager	0.50	Revise work in progress materials.
03/09/20	Elizabeth Helen Jones	0.50	Revise work in progress list (.3); correspond with E. Swager re same (.2).
03/09/20	Leo Rosenberg	0.40	Prepare docket update.
03/09/20	Josh Sussberg, P.C.	0.10	Correspond re status.
03/09/20	Evan Swager	0.70	Review and revise work in progress materials.
03/10/20	Anthony Abate	0.50	Office conference with J. Altman, K&E team re work in progress.
03/10/20	Stephanie Cohen	0.50	Conference with J. Altman, K&E team re work in progress.
03/10/20	Nick Hafen	0.50	Office conference with J. Altman, K&E team re work in progress.
03/10/20	Elizabeth Helen Jones	0.40	Telephone conference with J. Altman, K&E team re status of case.
03/10/20	Jane A. Komsky	0.50	Telephone conference with J. Altman, K&E team re work in progress.
03/10/20	Nick Krislov	0.50	Conference with J. Altman, K&E team re work in progress.
03/10/20	Andrew Polansky	0.50	Office conference with J. Altman, K&E team re priority work streams, next steps.
03/10/20	Leo Rosenberg	0.50	Office conference with J. Altman, K&E team re work in progress.
03/10/20	Charles B. Sterrett	1.00	Office conference with J. Altman, K&E team re critical deadlines and case status (.7); prepare re same (.3).
03/10/20	Evan Swager	0.40	Telephone conference with J. Altman, K&E team re next steps.
03/10/20	Scott J. Vail	0.50	Prepare for and participate in telephone conference with J. Altman, K&E team re work in progress and critical deadlines.
03/10/20	Alex Warso	0.50	Conference with J. Altman, K&E team re work in progress.
03/11/20	Anthony Abate	1.20	Prepare and organize redlines of all proposed second day orders.
03/11/20	Joshua M. Altman	0.80	Telephone conference with advisors re work streams update.
03/11/20	Catherine Jun	0.10	Correspond with E. Swager re critical dates calendar.
03/11/20	Leo Rosenberg	0.30	Prepare docket update.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/11/20	Evan Swager	0.50	Telephone conference with company advisors re case administration.
03/13/20	Leo Rosenberg	0.40	Prepare docket report.
03/13/20	Alex Warso	0.10	Revise weekly case status report.
03/16/20	Stephanie Cohen	0.20	Review work in process materials (.1); correspond with E. Swager re same (.1).
03/16/20	Elizabeth Helen Jones	0.50	Correspond with S. Golden re case summary (.2); update work in progress list (.2); correspond with E. Swager re same (.1).
03/16/20	Catherine Jun	0.30	Conference and correspond with E. Swager, K&E team re work in progress summary, critical dates chart.
03/16/20	Nick Krislov	0.20	Review, revise work in progress document (.1); correspond with E. Swager re same (.1).
03/16/20	Andrew Polansky	0.20	Review, analyze work in process materials and correspond with E. Swager re same (.1); review, analyze Eastern District standing order (.1).
03/16/20	Charles B. Sterrett	0.30	Review, revise organizational document re work in progress (.2); correspond with C. Jun, K&E team re same (.1).
03/16/20	Evan Swager	0.80	Review and revise work in progress materials.
03/17/20	Anthony Abate	0.40	Telephone conference with J. Altman, K&E team re work in progress.
03/17/20	Stephanie Cohen	0.40	Conference with J. Altman, K&E team re work in progress.
03/17/20	AnnElyse Scarlett Gains	0.50	Telephone conference with J. Altman, K&E team re work in process.
03/17/20	Emily Elizabeth Geier	0.70	Telephone conference with K&E team re work in progress.
03/17/20	Nick Hafen	0.40	Participate in telephone conference with J. Altman, K&E team re work in progress.
03/17/20	Elizabeth Helen Jones	0.70	Revise work in progress materials re case timeline (.2); telephone conference with J. Altman, K&E team re case status (.5).
03/17/20	Catherine Jun	0.90	Review, revise work in progress summary, critical dates chart (.8); conference and correspond with J. Altman K&E team re same (.1).
03/17/20	Jane A. Komsky	0.50	Telephone conference with A. Gains, K&E team re work in progress.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/17/20	Nick Krislov	0.40	Telephone conference with J. Altman, K&E team re work in progress.
03/17/20	Dan Latona	0.50	Telephone conference with J. Altman, K&E team re work in progress.
03/17/20	Andrew Polansky	0.50	Prepare for and attend conference with J. Altman, K&E team re priority work streams, next steps.
03/17/20	Leo Rosenberg	0.30	Office conference with J. Altman, K&E team re works in progress.
03/17/20	Charles B. Sterrett	0.90	Correspond and telephone conferences with J. Altman, K&E team re case status, critical deadlines, and work in progress (.7); prepare re same (.2).
03/17/20	Scott J. Vail	0.50	Prepare for and participate in telephone conference with J. Altman, K&E team re case status and critical work streams.
03/18/20	Joshua M. Altman	0.60	Telephone conference with K&E, Guggenheim, Alix teams re case status.
03/18/20	Emily Elizabeth Geier	0.80	Telephone conference with advisors re status and next steps.
03/18/20	Elizabeth Helen Jones	0.60	Revise timeline materials (.5); correspond with C. Jun re same (.1).
03/18/20	Catherine Jun	0.40	Correspond with K&E team re case timeline and tentative hearing dates.
03/18/20	Michelle Kilkenney, P.C.	0.60	Telephone conference re weekly advisor update call.
03/18/20	Leo Rosenberg	0.40	Prepare docket report.
03/19/20	Elizabeth Helen Jones	1.00	Revise work in progress list re updated timeline (.5); review local rules re adjournment of hearing (.3); correspond with C. Jun re same (.2).
03/19/20	Leo Rosenberg	0.30	Prepare docket report.
03/19/20	Josh Sussberg, P.C.	1.10	Participate on restructuring committee call (.3); correspond re same and status (.8).
03/20/20	Elizabeth Helen Jones	1.00	Update work in progress timeline chart (.8); correspond with C. Jun re same (.2).
03/20/20	Josh Sussberg, P.C.	0.50	Telephone conferences with Company, K&E team (inc. A. Gains) re status, deadlines.
03/21/20	Josh Sussberg, P.C.	0.10	Correspond with Company advisors re status.
03/22/20	Josh Sussberg, P.C.	0.10	Correspond with Company advisors re status.
03/23/20	Elizabeth Helen Jones	0.20	Review work in progress list.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/23/20	Catherine Jun	0.70	Review, revise summary of work in progress (.4); conference and correspond with E. Swager, K&E team re same (.1); review, revise agenda for March 26 hearing (.1); conference and correspond with Kutak re same (.1).
03/23/20	Charles B. Sterrett	0.60	Correspond with K&E team, C. Jun, re work in progress documents (.3); revise work in progress organizational documents re same (.3).
03/24/20	Anthony Abate	0.40	Telephone conference with J. Altman, K&E team re work in progress.
03/24/20	Joshua M. Altman	0.20	Telephone conference with C. Jun, K&E team re work in progress.
03/24/20	Stephanie Cohen	0.30	Conference with J. Altman, K&E team re work in progress.
03/24/20	Emily Elizabeth Geier	0.70	Telephone conference with K&E team re work in progress.
03/24/20	Nick Hafen	0.30	Telephone conference with J. Altman, K&E team re work in progress.
03/24/20	Elizabeth Helen Jones	0.40	Telephone conference with J. Altman, K&E team re work in progress.
03/24/20	Catherine Jun	0.50	Review critical dates chart (.1); correspond with C. Sterrett re same (.1); telephone conference with J. Altman, K&E team re work in progress (.3).
03/24/20	Jane A. Komsky	0.50	Telephone conference with J. Altman, K&E team re work in progress.
03/24/20	Nick Krislov	0.30	Telephone conference with J. Altman, K&E team re work in progress.
03/24/20	Dan Latona	0.30	Telephone conference with J. Altman, K&E team re work in progress.
03/24/20	Andrew Polansky	0.50	Prepare for and attend conference with J. Altman, K&E team re priority work streams, next steps.
03/24/20	Leo Rosenberg	0.40	Attend office conference with J. Altman, K&E team re work in progress.
03/24/20	Charles B. Sterrett	0.90	Correspond and telephone conferences with C. Jun, K&E team re critical deadlines, case status, work in progress (.6); prepare re same (.3).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/24/20	Josh Sussberg, P.C.	0.50	Correspond with Company advisors re status and next steps.
03/24/20	Scott J. Vail	0.50	Prepare for and participate in telephone conference with J. Altman, K&E team re work in progress and critical deadlines.
03/24/20	Alex Warso	0.40	Telephone conference with K&E team re work in progress.
03/25/20	Joshua M. Altman	0.30	Telephone conference with advisors re case update.
03/25/20	Emily Elizabeth Geier	0.70	Telephone conference with K&E team, Alix, Guggenheim re update and go-forward status for Company.
03/26/20	Leo Rosenberg	0.20	Prepare docket update.
03/26/20	Leo Rosenberg	1.20	Compile documents re bankruptcy proceedings during COVID-19 pandemic.
03/27/20	Leo Rosenberg	0.80	Compile documents re management of bankruptcy cases during COVID-19 pandemic.
03/27/20	Laura Saal	0.30	Arrange telephonic appearance (CourtCall) for E. Geier re Craftworks Parent LLC mothballing hearing.
03/29/20	Josh Sussberg, P.C.	0.20	Telephone conference with B. Riesbeck and correspond with advisors re status.
03/30/20	Catherine Jun	0.80	Review, revise critical dates chart (.5); review, revise work in progress chart (.3).
03/30/20	Nick Krislov	0.20	Review, revise work in progress document (.1); correspond with C. Sterrett re same (.1).
03/30/20	Charles B. Sterrett	0.60	Correspond with C. Jun, K&E team re case status, work in progress (.4); revise work in progress chart re same (.2).
03/31/20	Anthony Abate	0.20	Telephone conference with J. Altman, K&E team re work in progress.
03/31/20	Joshua M. Altman	0.30	Conference with K&E team re work in progress.
03/31/20	Stephanie Cohen	0.20	Conference with J. Altman, K&E team re work in progress.
03/31/20	Nick Hafen	0.20	Telephone conference with J. Altman, K&E team re work in progress.
03/31/20	Elizabeth Helen Jones	0.40	Telephone conference with J. Altman, K&E team re work in progress.

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026432

Pier 1 Imports, Inc.

Matter Number:

46243-20

Case Administration

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/31/20	Catherine Jun	0.40	Review, revise critical dates chart (.2); telephone conference with K&E team re work in progress (.2).
03/31/20	Jane A. Komsky	0.20	Telephone conference with J. Altman, K&E team re work in progress.
03/31/20	Nick Krislov	0.20	Telephone conference with K&E team re work in progress.
03/31/20	Library Statistical	0.20	Provide requested share data.
03/31/20	Andrew Polansky	0.30	Prepare for and attend conference with J. Altman, K&E team re priority work streams, next steps.
03/31/20	Leo Rosenberg	0.20	Prepare docket update.
03/31/20	Leo Rosenberg	0.30	Attend conference with J. Altman, K&E team re work in progress.
03/31/20	Charles B. Sterrett	0.90	Correspond and telephone conference with C. Jun, K&E team re case status and work in progress (.4); prepare re same (.5).
03/31/20	Josh Sussberg, P.C.	0.20	Correspond with Company advisors re status and next steps.
03/31/20	Scott J. Vail	0.30	Prepare for and participate in telephone conference with J. Altman, K&E team re work in progress and case status.
03/31/20	Alex Warso	0.20	Telephone conference with J. Altman, K&E team re work in progress, case status update.
Total		70.60	

Document Page 210 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 22, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050026433

Client Matter: 46243-21

In the Matter of K&E Retention & Fee Applications

For legal services rendered through March 31, 2020
(see attached Description of Legal Services for detail)

\$ 38,734.00

Total legal services rendered

\$ 38,734.00

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026433

Pier 1 Imports, Inc.

Matter Number:

46243-21

K&E Retention & Fee Applications

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	0.20	340.00	68.00
Joshua M. Altman	2.20	1,085.00	2,387.00
Stephanie Cohen	11.70	740.00	8,658.00
Emily Elizabeth Geier	0.90	1,175.00	1,057.50
Susan D. Golden	0.50	1,175.00	587.50
Nick Hafen	5.90	610.00	3,599.00
Elizabeth Helen Jones	2.60	610.00	1,586.00
Catherine Jun	1.20	1,035.00	1,242.00
Jane A. Komsky	6.80	740.00	5,032.00
Nick Krislov	2.90	740.00	2,146.00
Andrew Polansky	3.00	740.00	2,220.00
Charles B. Sterrett	7.30	610.00	4,453.00
Alex Warso	7.70	740.00	5,698.00
TOTALS	52.90		\$ 38,734.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/02/20	Stephanie Cohen	4.30	Review engagement letters re conflict matters for K&E retention.
03/02/20	Catherine Jun	0.10	Correspond with K&E team, J. Komsky re parties in interest.
03/03/20	Joshua M. Altman	0.40	Analyze U.S. Trustee comments re K&E retention (.3); follow up with K&E team re same (.1).
03/03/20	Susan D. Golden	0.50	Review U.S. Trustee comments to K&E retention application (.3); correspond with C. Jun with comments re same (.2).
03/03/20	Elizabeth Helen Jones	0.50	Research K&E retention orders in previous cases.
03/03/20	Catherine Jun	1.10	Correspond with J. Komsky re parties in interest, engagement letters.
03/03/20	Jane A. Komsky	0.90	Correspond with C. Jun re U.S. Trustee comments (.3); review and analyze engagement letters (.4); correspond with C. Husnick, K&E team re U.S. Trustee comments (.1); correspond with J. Altman, K&E team re parties in interest list (.1).
03/04/20	Stephanie Cohen	1.50	Review, revise K&E invoices for confidentiality pursuant to U.S. Trustee guidelines and privilege (1.3); conference with A. Warso, K&E team re same (.2).
03/04/20	Stephanie Cohen	0.40	Prepare for and attend conference with K&E team re U.S. Trustee guidelines re invoices.
03/04/20	Nick Hafen	0.30	Telephone conference with S. Cohen and K&E team re invoice review.
03/04/20	Elizabeth Helen Jones	1.20	Telephone conference with S. Cohen, A. Warso re process of reviewing invoices for compliance with U.S. Trustee guidelines (.4); review February invoices for compliance with U.S. Trustee guidelines (.8).
03/04/20	Andrew Polansky	0.50	Revise interim compensation order (.4); correspond with C. Jun re same (.1).
03/04/20	Charles B. Sterrett	1.00	Telephone conference with K&E team, S. Cohen re invoice review (.5); correspond with S. Cohen re same (.5).

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026433

Pier 1 Imports, Inc.

Matter Number:

46243-21

K&E Retention & Fee Applications

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/04/20	Alex Warso	0.60	Telephone conferences with S. Cohen, K&E team re invoice review (.4); review, revise K&E invoice re U.S. Trustee guidelines & privilege (.2).
03/05/20	Stephanie Cohen	0.80	Review, revise K&E invoices for confidentiality and pursuant to U.S. Trustee guidelines and privilege.
03/05/20	Nick Hafen	2.50	Review, revise K&E invoices re privilege, confidentiality, U.S. Trustee guidelines.
03/05/20	Jane A. Komsky	1.60	Review and analyze invoices re guidelines (1.2); review and revise K&E retention order per U.S. Trustee comments (.4).
03/05/20	Nick Krislov	1.10	Review, revise time entries re compliance with applicable confidentiality protocols (1.0); correspond with K&E team re same (.1).
03/05/20	Andrew Polansky	1.40	Review, revise K&E invoices re privilege, confidentiality, U.S. Trustee guidelines.
03/05/20	Charles B. Sterrett	3.20	Review, revise K&E invoices re privilege, confidentiality, U.S. Trustee guidelines (2.9); correspond with A. Warso and S. Cohen re same (.3).
03/05/20	Alex Warso	3.20	Review, revise K&E invoice re applicable confidentiality guidelines and privilege.
03/06/20	Anthony Abate	0.20	Draft first supplemental K&E retention application.
03/06/20	Stephanie Cohen	0.30	Review engagement letters re conflict matters (.2); correspond with C. Jun, J. Komsky re same (.1).
03/06/20	Jane A. Komsky	0.70	Correspond with C. Jun, J. Altman re K&E retention order language (.2); review and analyze retention order re same (.3); review engagement letters re K&E retention (.2).
03/06/20	Charles B. Sterrett	0.60	Correspond and telephone conference with A. Warso re confidentiality protocols, guidelines, K&E invoices.
03/06/20	Alex Warso	0.50	Review, revise K&E invoice re confidentiality guidelines and privilege (.3); telephone conference with C. Sterrett re same (.2).
03/09/20	Stephanie Cohen	1.80	Draft and revise first supplemental declaration re K&E retention.

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026433

Pier 1 Imports, Inc.

Matter Number:

46243-21

K&E Retention & Fee Applications

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/09/20	Jane A. Komsky	1.50	Correspond with S. Cohen re K&E supplemental declaration (.3); review engagement letters re same (.2); telephone conference with C. Jun re same (.1); correspond with J. Altman, S. Cohen, C. Jun re supplemental declaration (.5); review K&E retention application re same (.2); correspond with S. Cohen, C. Jun re same (.2).
03/10/20	Joshua M. Altman	0.70	Correspond with K&E team, C. Jun re retention matters (.3); conferences with U.S. Trustee re resolutions to same and follow up with K&E team re same (.4).
03/10/20	Stephanie Cohen	1.10	Correspond with K&E team, J. Komsky re supplemental declaration (.5); review U.S. Trustee guidelines, local rules re same (.6).
03/10/20	Emily Elizabeth Geier	0.90	Draft and revise K&E supplemental declaration (.4); correspond with K&E team, J. Komsky re same (.3); telephone conference with U.S. Trustee re same (.2).
03/10/20	Jane A. Komsky	0.90	Correspond with E. Geier, K&E team re K&E supplemental declaration (.6); review, analyze the K&E retention re same (.1); correspond with J. Altman, K&E team re U.S. Trustee comments (.2).
03/10/20	Alex Warso	0.20	Correspond with S. Cohen, C. Jun, P. Marcum re K&E invoice (.1); review K&E invoice re U.S. Trustee guidelines & privilege (.1).
03/11/20	Stephanie Cohen	0.30	Revise invoices re U.S. Trustee guideline (.2); conference with A. Warso, K&E team re same (.1).
03/11/20	Nick Hafen	2.30	Telephone conference with A. Warso, K&E team re invoice review (.1); review, revise K&E invoices re privilege, confidentiality, applicable guidelines (2.2).
03/11/20	Elizabeth Helen Jones	0.30	Telephone conference with A. Warso, K&E team re invoice review for compliance with U.S. Trustee guidelines.
03/11/20	Jane A. Komsky	0.30	Telephone conference with A. Warso, K&E team re invoice review.
03/11/20	Nick Krislov	0.20	Telephone conference with A. Warso re invoice review.

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026433

Pier 1 Imports, Inc.

Matter Number:

46243-21

K&E Retention & Fee Applications

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/11/20	Charles B. Sterrett	0.30	Telephone conference with A. Warso, K&E team re confidentiality, U.S. Trustee guidelines, and privilege.
03/11/20	Alex Warso	0.30	Correspond with S. Cohen, K&E team re invoice review (.1); telephone conference with S. Cohen, K&E team re same (.2).
03/12/20	Stephanie Cohen	1.20	Review, revise K&E invoices re privilege, confidentiality, U.S. Trustee guidelines.
03/12/20	Nick Hafen	0.80	Review, revise K&E invoices re privilege, confidentiality, U.S. Trustee guidelines.
03/12/20	Elizabeth Helen Jones	0.60	Review, analyze K&E invoices re privilege, compliance with U.S. Trustee guidelines (.5); revise re same (.1).
03/12/20	Jane A. Komsky	0.90	Draft talking points regarding K&E retention application (.5); review, analyze invoices re U.S. Trustee guidelines (.4).
03/12/20	Andrew Polansky	0.70	Review, revise K&E invoices re privilege, confidentiality, U.S. Trustee guidelines.
03/12/20	Charles B. Sterrett	2.20	Review, revise K&E invoices re privilege, confidentiality, U.S. Trustee guidelines (2.0); correspond with A. Warso, K&E team re same (.2).
03/12/20	Alex Warso	2.90	Review, revise K&E invoice re U.S. Trustee guidelines and privilege (2.4); correspond with J. Altman, K&E team re same (.4); telephone conference with S. Cohen re same (.1).
03/13/20	Nick Krislov	1.60	Review, analyze invoices for privacy and U.S. Trustee guidelines.
03/13/20	Andrew Polansky	0.40	Review, revise K&E invoices re privilege, confidentiality, U.S. Trustee guidelines.
03/31/20	Joshua M. Altman	1.10	Analyze February invoice re compliance with applicable protocols.
Total		52.90	

Document Page 216 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 22, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050026434

Client Matter: 46243-22

In the Matter of Non-K&E Retention and Fee Applications

For legal services rendered through March 31, 2020
(see attached Description of Legal Services for detail)

\$ 246,653.00

Total legal services rendered

\$ 246,653.00

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	4.70	340.00	1,598.00
Joshua M. Altman	6.80	1,085.00	7,378.00
Stephanie Cohen	35.10	740.00	25,974.00
Elizabeth DeGori	11.90	925.00	11,007.50
AnnElyse Scarlett Gains	8.70	1,135.00	9,874.50
Emily Elizabeth Geier	16.70	1,175.00	19,622.50
Nick Hafen	8.50	610.00	5,185.00
Jacob H. Johnston	28.30	1,075.00	30,422.50
Elizabeth Helen Jones	5.20	610.00	3,172.00
Catherine Jun	35.90	1,035.00	37,156.50
Jane A. Komsky	17.40	740.00	12,876.00
Nick Krislov	18.00	740.00	13,320.00
Dan Latona	2.80	965.00	2,702.00
Adrienne J. Levin	1.30	445.00	578.50
Library Factual Research	0.50	375.00	187.50
Mark McKane, P.C.	2.00	1,405.00	2,810.00
Leo Rosenberg	2.20	275.00	605.00
Charles B. Sterrett	29.00	610.00	17,690.00
Josh Sussberg, P.C.	1.00	1,635.00	1,635.00
Scott J. Vail	16.50	965.00	15,922.50
Alex Warso	36.40	740.00	26,936.00
TOTALS	288.90		\$ 246,653.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/02/20	Joshua M. Altman	0.70	Comment on PwC retention application.
03/02/20	Catherine Jun	4.10	Review, revise PwC retention application (2.2); correspond with PwC, Company, K&E team, J. Altman re same (1.4); review, revise motion to expedite re same (.4); correspond with Kutak, K&E team re same, filing same (.1).
03/02/20	Nick Krislov	2.30	Review, analyze Malfitano engagement letter (1.1); correspond and conference with K&E team, C. Jun re same (.3); draft, revise retention application re same (.9).
03/02/20	Charles B. Sterrett	3.50	Review, revise PwC retention application re filing (2.7); correspond with K&E team, PwC, and Kutak team re same (.8).
03/03/20	Joshua M. Altman	1.00	Analyze U.S. Trustee comments re Guggenheim, Alix retention applications and follow up re same (.4); comment on Malfitano engagement letter (.3); correspond with R. McKown, N. Krislov re same (.3).
03/03/20	Stephanie Cohen	0.50	Review Epiq and Alix retention orders (.3); correspond with Epiq, Alix teams re U.S. Trustee comments re same (.2).
03/03/20	Nick Hafen	1.80	Research precedent re ordinary course professionals retention issues.
03/03/20	Nick Krislov	3.80	Draft, revise Malfitano retention application (2.4); review, analyze Malfitano comments (.5); correspond with J. Altman, K&E team, Malfitano re same (.9).
03/03/20	Charles B. Sterrett	1.80	Review, revise PwC retention application (.9); telephone conference with PwC and C. Jun re same (.4); review A&G retention application re comments from U.S. Trustee (.3); correspond with A&G re same (.2).
03/04/20	Joshua M. Altman	0.70	Comment on Malfitano retention application (.3); revise motion for expedited hearing (.4).
03/04/20	Stephanie Cohen	1.10	Review precedent re Alix retention applications.

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026434

Pier 1 Imports, Inc.

Matter Number:

46243-22

Non-K&E Retention and Fee Applications

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/04/20	Nick Krislov	6.00	Draft, revise Malfitano retention applicable (3.1); correspond and telephone conferences with K&E team re retention application, engagement letter (1.2) correspond with Malfitano, Company re same (.9); finalize retention application for filing (.8).
03/04/20	Charles B. Sterrett	1.50	Review, revise A&G retention order (.4); correspond with C. Jun re same (.1); review, revise PwC retention order (.8); office conference with C. Jun re same (.2).
03/05/20	Joshua M. Altman	0.30	Correspond with R. McKown re EY engagement.
03/05/20	Stephanie Cohen	0.20	Correspond with Epiq, revise retention order re same.
03/05/20	Nick Krislov	1.50	Review, analyze U.S. Trustee questions re Malfitano retention (.4); correspond with Malfitano, C. Jun re U.S. Trustee questions and issues (.5); update, revise Malfitano retention application re same (.6).
03/06/20	Anthony Abate	0.80	Draft first supplemental retention declaration for Company professionals.
03/06/20	Joshua M. Altman	0.70	Conference with C. Jun re PwC (.3); correspond with J. Williams re Kutak supplemental declaration (.3); correspond with J. Komsky re same (.1).
03/06/20	Stephanie Cohen	3.40	Revise Alix services supplemental application (2.0); revise Alix retention order (1.4).
03/06/20	Nick Krislov	1.20	Correspond and telephone conference with C. Jun re U.S. Trustee concerns re Malfitano retention (.4); draft, revise supplemental Malfitano declaration (.8).
03/06/20	Charles B. Sterrett	1.40	Telephone conference with C. Jun, U.S. Trustee, PwC re retention issue (1.1); correspond with C. Jun re same (.3).
03/07/20	Emily Elizabeth Geier	0.60	Correspond with K&E team re Guggenheim retention.
03/07/20	Catherine Jun	1.10	Correspond with Guggenheim re informal objections to retention application (.8); correspond with Kutak, Sidley re same (.3).
03/07/20	Nick Krislov	0.40	Draft, revise Malfitano declaration re retention (.3); correspond with C. Jun re same (.1).

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026434

Pier 1 Imports, Inc.

Matter Number:

46243-22

Non-K&E Retention and Fee Applications

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/07/20	Charles B. Sterrett	0.60	Review, revise A&G supplemental declaration re retention (.5); correspond with C. Jun re same (.1).
03/07/20	Josh Sussberg, P.C.	0.10	Correspond with E. Geier re Guggenheim retention.
03/08/20	Nick Krislov	0.90	Update, revise Malfitano declaration re retention (.5); correspond with C. Jun, Malfitano re same (.4).
03/08/20	Charles B. Sterrett	0.40	Draft, revise supplemental declaration in support of retention application re A&G (.2); correspond with C. Jun, K&E team re same (.2).
03/09/20	Anthony Abate	1.20	Compile and distribute retention application reply precedent (.4); compile and distribute retention application/order precedent re investment bankers (.8).
03/09/20	Joshua M. Altman	0.20	Correspond with K&E team re ordinary course professionals matters, objection resolution.
03/09/20	Stephanie Cohen	0.50	Revise Alix retention order and supplemental declaration.
03/09/20	Elizabeth DeGori	0.50	Conference with J. Johnston re retention issues.
03/09/20	AnnElyse Scarlett Gains	1.60	Review and analyze issues re retention issues, second day hearings.
03/09/20	Emily Elizabeth Geier	2.40	Telephone conference with K&E team, Guggenheim re Guggenheim retention (.7); correspond and conference with K&E team, J. Altman re same (1.7).
03/09/20	Nick Krislov	0.40	Correspond with C. Sterrett, K&E team, Malfitano re declaration.
03/09/20	Library Factual Research	0.50	Research re PwC retention.
03/09/20	Charles B. Sterrett	1.80	Review, revise supplemental declaration re PwC retention (1.0); research, analyze diligence documents re same (.5); correspond with C. Jun re same (.2); correspond with PwC re same (.1).

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026434

Pier 1 Imports, Inc.

Matter Number:

46243-22

Non-K&E Retention and Fee Applications

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/09/20	Alex Warso	5.20	Review, analyze case law, precedent re banker objections re Guggenheim retention (1.3); draft reply re same (.9); review, analyze precedent retentions re same (2.1); correspond with A. Gains, C. Jun re same (.1); conference with A. Gains re same (.1); correspond with A. Abate, L. Rosenberg re K&E precedent (.2); review, analyze same (.5).
03/10/20	Anthony Abate	0.20	Search for and distribute Canadian counsel retention applications.
03/10/20	Joshua M. Altman	1.40	Conference with Guggenheim, Sidley, A. Gains re Guggenheim retention matters (.4); correspond with UCC, A. Gains re same (.1); correspond with J. Johnston, A. Gains re discovery matters, history (.5); conferences and correspond with K&E team, A. Gains re PwC objection and related matters (.4).
03/10/20	Elizabeth DeGori	1.60	Conference with J. Johnston re Guggenheim fees, retention, and requested discovery (.1); review, analyze potential discovery re same (.2); review Guggenheim retention application and first day declaration re same (1.0); review board documents re same (.3).
03/10/20	AnnElyse Scarlett Gains	1.60	Review and analyze issues re second day hearings, retention applications.
03/10/20	Emily Elizabeth Geier	4.70	Correspond and telephone conference with K&E team, J. Altman re Guggenheim retention (1.6); correspond with K&E team, J. Altman re Guggenheim reply (1.3); telephone conference and correspond with D. Savini re same (1.4); telephone conference with UCC counsel re same (.4).
03/10/20	Nick Hafen	1.00	Research and analyze ordinary course professionals motion precedent.
03/10/20	Jacob H. Johnston	8.90	Review, analyze Guggenheim retention application objection (3.7); research precedent re same (2.4); strategize re same (2.8).
03/10/20	Catherine Jun	1.60	Review precedent retention applications re auditor retention (.8); correspond with EY re retention application, engagement letter (.4); review supplemental declarations (.3); prepare for filing (.1).

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026434

Pier 1 Imports, Inc.

Matter Number:

46243-22

Non-K&E Retention and Fee Applications

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/10/20	Jane A. Komsky	0.20	Correspond with E. Geier, K&E team re Guggenheim retention (.1); compile documents in support re same (.1).
03/10/20	Nick Krislov	0.70	Correspond with K&E team re filing Alix, A&G, Malfitano declarations (.2); update, revise Malfitano declaration (.3); prepare Malfitano declaration for filing (.2).
03/10/20	Adrienne J. Levin	0.30	Review discovery requests and deposition notices from ad hoc committee.
03/10/20	Mark McKane, P.C.	0.50	Conference with potential Company witnesses, J. Sussberg, J. Johnston re Guggenheim engagement agreement.
03/10/20	Mark McKane, P.C.	0.40	Correspond with J. Johnston re discovery requests and necessary pretrial preparation.
03/10/20	Leo Rosenberg	1.50	Compile investment banking retention application precedents (1.2); compile EY retention application precedents (.3).
03/10/20	Charles B. Sterrett	1.30	Review, analyze U.S. Trustee objection re PwC retention (.3); review, analyze supplemental declaration re same (.4); telephone conference with S. Vail re same (.2); office conference and correspond with C. Jun re same (.4).
03/10/20	Josh Sussberg, P.C.	0.30	Correspond with K&E team, E. Geier, J. Johnston re Guggenheim retention and witness.
03/10/20	Scott J. Vail	3.30	Telephone conference with C. Jun re U.S. Trustee issues with PwC retention application (.3); telephone conference with C. Sterrett re same (.4); review, analyze case and statutory law re affiliate relationships (2.2); draft reply in support of PwC's retention (.4).
03/10/20	Alex Warso	10.70	Review, analyze precedent investment banker retention (3.8); telephone conference with A. Gains, J. Altman, E. Geier, Committee re DIP, Guggenheim Retention (.5); telephone conference with A. Gains, J. Altman, E. Geier, Guggenheim re retention, objections (.5); correspond with E. Geier, K&E team re fee precedent (.4); research precedent fee structures (4.0); draft exhibit re same (1.4); correspond with E. Geier, K&E team, Guggenheim re same (.1).

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026434

Pier 1 Imports, Inc.

Matter Number:

46243-22

Non-K&E Retention and Fee Applications

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/11/20	Joshua M. Altman	0.40	Correspond with various parties re deposition and discovery matters.
03/11/20	Joshua M. Altman	0.20	Correspond with C. Jun re ordinary course professionals resolutions and analyze precedent re same.
03/11/20	Stephanie Cohen	5.50	Research comparable fee structures re Guggenheim (.8); draft EY retention application (4.0); review precedent re same (.7).
03/11/20	Elizabeth DeGori	6.90	Correspond with Company re deposition preparation and discovery re Guggenheim retention application (.5); correspond with Brown Rudnick re deposition location (.2); correspond with A. Gains re status of objection (.2); correspond with J. Johnston and M. McKane re deposition preparation and discovery (.5); telephone conference and correspond with M. Linder re Guggenheim responses (.4); draft responses and objections to Guggenheim discovery (1.4); draft responses and objections to 30(b)(6) notice (.5); review documents re responses to requests (2.9); correspond and telephone conference with A. Levin and N. Miller re production expectations (.3).
03/11/20	Emily Elizabeth Geier	4.60	Correspond with K&E team re Guggenheim application discovery requests and depositions (1.2); correspond with K&E team re Guggenheim reply (1.3); telephone conference with restructuring committee re Guggenheim retention (.4); telephone conference and correspond with D. Savini re same (1.7).
03/11/20	Nick Hafen	1.60	Revise ordinary course professionals order (1.4); correspond with J. Altman and C. Jun re same (.2).
03/11/20	Jacob H. Johnston	7.00	Review, analyze Guggenheim retention objection (3.7); prepare for potential litigation re same (3.3).
03/11/20	Catherine Jun	2.30	Correspond with S. Cohen, EY re EY retention application (1.3); correspond with Osler re retention application (.4); correspond with A. Abate, A. Altman, J. Komsky re same (.2); review precedent re same (.4).

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026434

Pier 1 Imports, Inc.

Matter Number:

46243-22

Non-K&E Retention and Fee Applications

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/11/20	Adrienne J. Levin	1.00	Correspond with K&E team re preparing production in response to ad hoc requests (.2); coordinate obtaining documents for production (.2); coordinate finalizing documents for production (.5); update case calendar (.1).
03/11/20	Mark McKane, P.C.	0.60	Address witness and discovery issues re Guggenheim's retention application.
03/11/20	Mark McKane, P.C.	0.50	Correspond with J. Johnston re discovery issues (.3); follow up with E. Geier re settlement and adjournment issues (.2).
03/11/20	Leo Rosenberg	0.70	Draft shell EY retention application (.4); compile precedent retention applications re same (.3).
03/11/20	Charles B. Sterrett	3.10	Review, analyze precedent re conflicts issue (1.2); office conference with S. Vail re same (.4); research, analyze case law and statutes re objection reply (1.3); update citations re reply to objection (.1); correspond with A. Warso re same (.1).
03/11/20	Josh Sussberg, P.C.	0.50	Conference with Company re Guggenheim retention (.3); correspond re same (.1); telephone conference with E. Geier re same (.1).
03/11/20	Scott J. Vail	1.10	Office conference with C. Jun re PwC retention application reply (.2); office conference with C. Sterrett re same (.3); review, revise reply in support of PwC's retention application (.6).
03/11/20	Alex Warso	7.80	Draft reply re Guggenheim retention (1.3); research, analyze precedent re fees and expenses (4.0); correspond with E. Geier, K&E team re support re same (.2); revise reply exhibit re same (2.1); correspond with A. Gains re same (.1); correspond with C. Sterrett re precedent (.1).
03/12/20	Anthony Abate	1.00	Compile and distribute Canadian counsel retention precedent (.4); draft template re same (.6).
03/12/20	Stephanie Cohen	4.50	Draft EY retention application (3.3); prepare and correspond with C. Jun re revised retention application orders (.3); draft talking points re Alix, Epiq retention applications (.9).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/12/20	Stephanie Cohen	1.20	Conference with C. Jun, review conflicts matters re Osler (.8); correspond with C. Jun, Osler re conflicts matters (.4).
03/12/20	Elizabeth DeGori	1.00	Draft objections to 30(b)(6) notice and correspond with J. Johnston re same (.9); correspond with Sidley and A. Levin re Guggenheim production (.1).
03/12/20	Emily Elizabeth Geier	2.90	Correspond and conference with Guggenheim re retention issues (.6); correspond and conference with T. Labuda re same (.7); correspond and conference with K&E team re same (1.6).
03/12/20	Nick Hafen	0.30	Draft ordinary course professionals motion talking points.
03/12/20	Nick Hafen	1.40	Draft talking points for Malfitano retention application.
03/12/20	Jacob H. Johnston	2.50	Analyze potential discovery re Guggenheim retention application.
03/12/20	Catherine Jun	1.90	Correspond with K&E team re professional retention application orders, conflicts (1.2); correspond with Osler re retention application, conflicts (.5); correspond with Osler re retention application (.2).
03/12/20	Jane A. Komsky	3.20	Draft Osler retention application (2.7); review precedent re same (.5).
03/12/20	Nick Krislov	0.30	Review, revise Malfitano talking points (.2); correspond with N. Hafen re same (.1).
03/12/20	Dan Latona	0.80	Analyze retention applications re hearing (.5); analyze hearing transcripts re same (.3).
03/12/20	Charles B. Sterrett	5.10	Review, compile A&G retention application order re filing (.5); correspond with K&E team, Kutak re same (.2); draft talking points re same (.7); correspond with D. Latona re same (.2); draft, revise PwC objection reply (3.1); research, analyze case law re same (.4).
03/12/20	Scott J. Vail	2.10	Telephone conference with Orrick re U.S. Trustee questionnaire (.5); correspond with C. Sterrett re reply (.3); review, analyze J. Alix and McKinsey litigation (.7); revise reply in support of PwC retention (.6).
03/13/20	Joshua M. Altman	0.20	Correspond with K&E team re PwC retention.
03/13/20	Stephanie Cohen	2.10	Draft and revise motion to expedite, E&Y retention application.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/13/20	Elizabeth DeGori	1.90	Review, analyze documents produced by Sidley re Guggenheim objection (1.2); correspond with J. Johnston re same (.3); correspond with Company re same (.3); correspond with J. Altman re May drafts (.1).
03/13/20	AnnElyse Scarlett Gains	0.70	Correspond with K&E team and Sidley re Guggenheim retention.
03/13/20	Jacob H. Johnston	0.60	Strategize re PWC retention application.
03/13/20	Jacob H. Johnston	0.50	Strategize re discovery responses.
03/13/20	Catherine Jun	3.50	Review draft reply re PwC retention application (1.3); correspond with K&E team re precedent (.5), strategize timing re U.S. Trustee objection (.8); correspond with PwC and Orrick re same (.5); correspond with Osler re retention application (.4).
03/13/20	Jane A. Komsky	2.60	Review, revise Osler retention application (2.0); correspond with C. Jun re same (.3); correspond with Osler re same (.1); review engagement letter re same (.2).
03/13/20	Nick Krislov	0.40	Correspond with S. Cohen, K&E team re entered orders.
03/13/20	Dan Latona	2.00	Analyze talking points re retention applications.
03/13/20	Charles B. Sterrett	2.30	Draft, revise PwC objection reply (1.1); research, analyze precedent re PwC objection reply (1.0); correspond with S. Vail re same (.2).
03/13/20	Scott J. Vail	1.70	Prepare for and participate in telephone conference with K&E team and PwC team re U.S. Trustee objection to PwC retention application (.9); correspond with C. Jun re same (.1); revise reply in support of PwC retention application (.7).
03/13/20	Alex Warso	3.20	Correspond with A. Gains re draft reply, comparable compensation re Guggenheim (.1); correspond with E. Jones re same (.1); review, analyze objections re same (.6); draft reply (1.6); review, analyze objection precedent (.8).
03/14/20	Emily Elizabeth Geier	0.60	Correspond with Guggenheim, Sidley, K&E team re Guggenheim retention.
03/14/20	Jacob H. Johnston	0.40	Correspond with opposing counsel re discovery.

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026434

Pier 1 Imports, Inc.

Matter Number:

46243-22

Non-K&E Retention and Fee Applications

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/14/20	Charles B. Sterrett	2.80	Draft, revise PwC reply to objection (1.7); correspond with S. Vail re same (.2); research precedent re same (.9).
03/14/20	Josh Sussberg, P.C.	0.10	Correspond with Company advisors re Guggenheim settlement.
03/14/20	Alex Warso	0.50	Draft, revise Guggenheim reply (.4); correspond with A. Gains re same (.1).
03/15/20	Emily Elizabeth Geier	0.30	Correspond with K&E team re Guggenheim retention.
03/16/20	Anthony Abate	1.50	Compile and distribute precedent re recent entered retention application orders.
03/16/20	Joshua M. Altman	0.30	Analyze PwC correspondence and follow up re same.
03/16/20	Stephanie Cohen	0.20	Review local rules re expedited hearings.
03/16/20	AnnElyse Scarlett Gains	1.20	Correspond and conference with K&E team, Sidley, Committee re Guggenheim retention.
03/16/20	Emily Elizabeth Geier	0.60	Telephone conferences with D. Savini, K&E team re Guggenheim retention (.4); correspond with Guggenheim re same (.2).
03/16/20	Jacob H. Johnston	1.50	Strategize and conferences with K&E team re contested retention applications.
03/16/20	Elizabeth Helen Jones	5.20	Research comparative investment banker rates (2.0); draft chart summarizing same (1.5); correspond with A. Warso re same (.2); revise same (1.5).
03/16/20	Catherine Jun	5.40	Review, revise Osler retention application (.9); correspond with Osler re affidavit questions (.7); review, revise reply re PwC retention application (2.8); correspond with S. Vail re same (.6); review precedent re same (.4).
03/16/20	Jane A. Komsky	4.10	Review, revise Osler retention application (2.2); draft motion to expedite re Osler retention application (1.9).
03/16/20	Charles B. Sterrett	3.40	Review, revise reply to U.S. Trustee objection re PwC (2.6); research case law re same (.3); telephone conference and correspond with S. Vail re same (.5).
03/16/20	Scott J. Vail	5.20	Review, revise reply in support of PwC's retention application (3.9); telephone conference and correspond with C. Sterrett re same (.6); conference and correspond with K&E team re same (.7).

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026434

Pier 1 Imports, Inc.

Matter Number:

46243-22

Non-K&E Retention and Fee Applications

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/16/20	Alex Warso	8.60	Correspond with A. Gains, K&E team re Guggenheim reply (.2); draft, revise same (3.8); correspond with E. Jones re reply exhibit (.4); revise same (1.4); review, analyze precedent retentions re same (2.3); analyze Committee objection re same (.5).
03/17/20	AnnElyse Scarlett Gains	3.10	Review and analyze issues re contested Guggenheim retention (1.7); correspond with Committee, K&E team, Sidley re same (.3); review and revise reply re same (1.1).
03/17/20	Nick Hafen	0.40	Update ordinary course professionals materials (.2); correspond with J. Altman, C. Jun re same (.2).
03/17/20	Catherine Jun	0.10	Correspond with U.S. Trustee re retention issues.
03/17/20	Jane A. Komsky	1.30	Review, revise motion to expedite Osler retention application.
03/17/20	Alex Warso	0.40	Revise Guggenheim reply (.3); correspond with A. Gains, E. Jones, J. Altman re same (.1).
03/18/20	AnnElyse Scarlett Gains	0.50	Review, analyze PwC retention issues.
03/18/20	Jacob H. Johnston	5.90	Draft briefing re contested fee applications (3.8); revise same (2.1).
03/18/20	Catherine Jun	0.30	Correspond with Osler re retention application (.1); correspond with EY re engagement letter (.1); correspond with PwC re responses to U.S. Trustee on retention issues (.1).
03/18/20	Nick Krislov	0.10	Review, correspond with K&E team, Malfitano re entered order.
03/19/20	Joshua M. Altman	0.20	Correspond with K&E team re PwC matters.
03/19/20	Stephanie Cohen	1.50	Prepare for and attend telephone conferences with C. Jun, Osler re conflicts matter (.7); review precedent Osler retention applications (.8).
03/19/20	Jacob H. Johnston	0.50	Summarize issues for K&E team re retention issues.
03/19/20	Catherine Jun	1.90	Correspond with S. Cohen, Osler re retention application (.7); correspond with PC re retention application (.4); review reply related to same (.8).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/19/20	Scott J. Vail	2.30	Review, analyze comments to reply in support of PwC's retention application (1.1); correspond with K&E team re same (.2); revise reply re same (1.0).
03/20/20	Joshua M. Altman	0.20	Analyze PwC response.
03/20/20	Stephanie Cohen	0.30	Correspond with C. Jun re Osler, conflicts matters.
03/20/20	Catherine Jun	1.80	Correspond with PwC, Orrick re response to U.S. Trustee issues (.7); correspond with U.S. Trustee re same (.3); review, analyze precedent for same (.8).
03/20/20	Scott J. Vail	0.80	Review, analyze PwC responses to U.S. Trustee questionnaire (.6); correspond with C. Jun and J. Altman re same (.2).
03/23/20	Stephanie Cohen	0.80	Review conflicts materials (.5) correspond with Osler re same (.3).
03/25/20	Catherine Jun	0.30	Correspond with EY re retention application (.1); correspond with Osler re same (.2).
03/26/20	Stephanie Cohen	4.20	Review engagement letters (.9); revise EY application (2.9); correspond with C. Jun re same (.4).
03/26/20	Catherine Jun	1.90	Review, revise Osler retention application (.4); review EY engagement letters (1.0); review, revise EY retention application (.4); correspond with Company re same (.1).
03/26/20	Jane A. Komsky	1.30	Review, analyze Osler retention application (.4); revise same (.5); correspond with C. Jun re same (.2); correspond with Kutak re local rules (.2).
03/27/20	Stephanie Cohen	6.10	Correspond with EY, C. Jun re EY retention application (.9); revise EY retention application (4.0); revise motion to expedite (1.2).
03/27/20	Jacob H. Johnston	0.50	Strategize re retention application.
03/27/20	Catherine Jun	1.50	Correspond with EY, K&E team, Kutak re retention applications
03/27/20	Jane A. Komsky	0.40	Review, revise Osler retention application (.3); correspond with C. Jun re same (.1).
03/28/20	Catherine Jun	1.10	Correspond with Osler re retention application (.6); correspond with EY re retention application (.2); correspond with Company re ordinary course professionals (.1); review order re same (.2).

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026434

Pier 1 Imports, Inc.

Matter Number:

46243-22

Non-K&E Retention and Fee Applications

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/30/20	Joshua M. Altman	0.30	Analyze EY and Osler retention applications.
03/30/20	Stephanie Cohen	1.90	Revise EY retention application (.9); revise motion to expedite (.7); correspond with C. Jun, Kutak, Company re same (.3).
03/30/20	Nick Hafen	1.70	Review and analyze declarations of disinterestedness re ordinary course professionals (1.6); correspond with C. Jun, J. Altman re same (.1).
03/30/20	Catherine Jun	4.50	Correspond with K&E team, Osler re retention application (1.8); review, revise same (.8); review declarations of disinterestedness (.2); correspond with Company, N. Hafen re same (.9); review, revise EY retention application (.3); correspond with S. Cohen re same (.3); review, revise motion to shorten notice (.2).
03/30/20	Jane A. Komsky	3.40	Review, analyze Osler retention application (.8); revise same (.6); correspond with Osler, C. Jun re same (.5); revise same (.3); finalize application for filing (1.1); correspond with Kutak re same (.1).
03/31/20	Stephanie Cohen	1.10	Revise, EY application, motion to expedite.
03/31/20	Nick Hafen	0.30	Review declarations of disinterestedness for ordinary course professionals (.2); correspond with C. Jun re same (.1).
03/31/20	Catherine Jun	2.60	Review, revise Osler retention application in advance of filing (.2); correspond with K&E team, C. Jun re same (.3); review, revise EY retention application (.4); correspond with K&E team re same (.6); review, revise motion to shorten notice (.3); correspond with C. Springfield re same (.4); correspond with Kutak re retention applications (.1); correspond with Kutak re ordinary course professionals declarations (.3).
03/31/20	Jane A. Komsky	0.90	Review, revise Osler retention application (.4); correspond with C. Jun, Osler re same (.3); prepare Osler retention application for filing (.2).
Total		288.90	

Document Page 231 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 22, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050026436

Client Matter: 46243-24

In the Matter of Committee Matters

For legal services rendered through March 31, 2020
(see attached Description of Legal Services for detail)

\$ 16,252.00

Total legal services rendered

\$ 16,252.00

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Joshua M. Altman	3.60	1,085.00	3,906.00
Stephanie Cohen	1.10	740.00	814.00
Emily Elizabeth Geier	1.90	1,175.00	2,232.50
Nick Hafen	2.50	610.00	1,525.00
Elizabeth Helen Jones	0.60	610.00	366.00
Catherine Jun	7.00	1,035.00	7,245.00
Josh Sussberg, P.C.	0.10	1,635.00	163.50
TOTALS	16.80		\$ 16,252.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/03/20	Joshua M. Altman	0.40	Conference with S. Van Aalton re case matters.
03/04/20	Joshua M. Altman	1.10	Conference with Committee re first day pleading comments.
03/04/20	Catherine Jun	1.70	Correspond with T. Mohan re committee comments to first day pleadings (1.1); correspond with K&E team re same (.1); review precedent re same (.5).
03/05/20	Joshua M. Altman	0.30	Conference with B. Nelson re Committee non disclosure agreement and follow up re same.
03/05/20	Catherine Jun	0.10	Correspond with Foley re retention applications.
03/06/20	Joshua M. Altman	0.60	Conference with E. Morobito re various case matters (.4); follow up with K&E team re same (.2).
03/06/20	Stephanie Cohen	1.10	Review Committee comments to cash management order (.4); revise final order re same (.7).
03/06/20	Elizabeth Helen Jones	0.10	Review Committee comments to lienholders order.
03/06/20	Josh Sussberg, P.C.	0.10	Correspond with J. Altman re Committee meeting.
03/09/20	Emily Elizabeth Geier	0.80	Telephone conference with Committee re first day motion comments.
03/09/20	Catherine Jun	2.10	Correspond with Committee re comments to first day final orders (.2); review, revise same (1.7); correspond with K&E team, Alix re same (.2).
03/10/20	Elizabeth Helen Jones	0.50	Revise lienholders order re Committee comments (.4); correspond with C. Jun, J. Altman re same (.1).
03/10/20	Catherine Jun	2.40	Correspond with Committee re revisions to first day orders, retention application orders (1.3); correspond with Alix, other professionals re same (1.1).
03/12/20	Catherine Jun	0.70	Correspond with Committee re revisions to proposed orders.
03/16/20	Nick Hafen	2.20	Draft materials re tracking reporting obligations to committee.

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026436

Pier 1 Imports, Inc.

Matter Number:

46243-24

Committee Matters

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/17/20	Nick Hafen	0.20	Draft materials re tracking reporting obligations to Committee.
03/18/20	Joshua M. Altman	0.20	Correspond with N. Hafen re Committee reporting.
03/18/20	Nick Hafen	0.10	Revise materials for reporting obligations to Committee and correspond with C. Jun, J. Altman re same.
03/19/20	Joshua M. Altman	1.00	Correspond with Committee's counsel re case status update (.8); correspond with Committee, U.S. Trustee, A. Gains, E. Geier re hearing matters (.2)
03/19/20	Emily Elizabeth Geier	1.10	Telephone conference and correspond with Committee counsel, K&E team re update and issues.
Total		16.80	

Document Page 235 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 5, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050028085

Client Matter: 46243-3

In the Matter of Corporate & Governance Matters

For legal services rendered through April 30, 2020
(see attached Description of Legal Services for detail)

\$ 36,424.00

Total legal services rendered

\$ 36,424.00

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Joshua M. Altman	8.20	1,085.00	8,897.00
Kate Coverdale	0.70	1,215.00	850.50
Tim Cruickshank, P.C.	1.70	1,295.00	2,201.50
AnnElyse Scarlett Gains	2.00	1,135.00	2,270.00
Emily Elizabeth Geier	11.90	1,175.00	13,982.50
Yaasmin Goudarzi	1.00	610.00	610.00
Jacob H. Johnston	2.00	1,075.00	2,150.00
Ivan Pizeta	2.30	740.00	1,702.00
Josh Sussberg, P.C.	2.30	1,635.00	3,760.50
TOTALS	32.10		\$ 36,424.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/01/20	Joshua M. Altman	0.80	Telephonically participate in restructuring committee conference.
04/01/20	Tim Cruickshank, P.C.	0.70	Analyze SEC and disclosure matters.
04/01/20	Emily Elizabeth Geier	1.20	Telephonically attend restructuring committee conference.
04/08/20	Joshua M. Altman	2.30	Comment on board materials (.3); telephonically attend board meeting (1.4); comment on minutes and correspond with K&E team re same (.6).
04/08/20	Kate Coverdale	0.50	Review and revise resolutions.
04/08/20	AnnElyse Scarlett Gains	0.80	Telephonically attend board call.
04/08/20	Emily Elizabeth Geier	1.20	Prepare for and attend board meeting telephonically.
04/08/20	Josh Sussberg, P.C.	1.90	Prepare for board conference (.3); telephone conference with Company re same (.2); participate in board telephone conference re status and next steps (1.4).
04/09/20	Kate Coverdale	0.20	Correspond with K&E team re resolution amendments.
04/09/20	AnnElyse Scarlett Gains	0.40	Conference with Company and K&E team re 8-K and press releases.
04/09/20	Emily Elizabeth Geier	1.60	Telephone conference with Company, T. Cruickshank re 8-K and related press release (.6); telephone conference with T. Cruickshank re same (.4); correspond with K&E team re same (.6).
04/09/20	Jacob H. Johnston	0.50	Review board minutes (.3); correspond with K&E team re same (.2).
04/13/20	Tim Cruickshank, P.C.	0.50	Review, analyze questions re SEC disclosure matters.
04/13/20	Emily Elizabeth Geier	3.30	Telephone conferences with Company, K&E team, Alix re 8-K and press release (1.7); telephone conference with H. Etlin, K&E team re same (.8); telephone conference with Company, J. Altman re same (.8).
04/14/20	Tim Cruickshank, P.C.	0.50	Analyze SEC disclosure matters.
04/14/20	Emily Elizabeth Geier	0.40	Correspond with T. Cruickshank re 8-K filing.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/14/20	Yaasmin Goudarzi	1.00	Draft, revise 8-K (.8); analyze correspondence re same (.2).
04/14/20	Ivan Pizeta	2.30	Review and analyze press release (.4); review and revise draft form 8-K re same (1.2); review and analyze precedent re same (.3); correspond with financial printer and K&E team re filing of 8-K (.4).
04/15/20	AnnElyse Scarlett Gains	0.30	Telephonically attend board meeting.
04/15/20	Emily Elizabeth Geier	1.60	Prepare for and telephonically participate in restructuring committee meeting (1.3); review materials re same (.3).
04/17/20	Joshua M. Altman	0.20	Correspond with Company, J. Johnston re board minutes.
04/18/20	Jacob H. Johnston	1.50	Review and revise draft documents.
04/19/20	Joshua M. Altman	1.50	Comment on board minutes (1.3); correspond with E. Geier, J. Johnston re same (.2).
04/20/20	Joshua M. Altman	0.20	Correspond with Company re board minutes.
04/20/20	Emily Elizabeth Geier	0.90	Review and revise board minutes (.8); correspond with K&E team re same (.1).
04/21/20	Joshua M. Altman	1.30	Conference with Company re unanimous written consent (.3); comment on same (.7); correspond and conference with E. Geier re same (.3).
04/22/20	Joshua M. Altman	0.80	Telephonically participate in restructuring committee meeting.
04/22/20	AnnElyse Scarlett Gains	0.50	Telephonically attend board conference.
04/22/20	Emily Elizabeth Geier	1.10	Prepare for and telephonically participate in restructuring committee meeting.
04/26/20	Joshua M. Altman	0.60	Correspond with board re term sheet.
04/29/20	Joshua M. Altman	0.50	Conference with restructuring committee and follow up re same.
04/29/20	Emily Elizabeth Geier	0.60	Prepare for and participate in restructuring committee telephone conference.
04/30/20	Josh Sussberg, P.C.	0.40	Correspond re governance matters.
Total		32.10	

Document Page 239 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 5, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050028086

Client Matter: 46243-4

In the Matter of Disclosure Statement Plan & Confirmation

For legal services rendered through April 30, 2020
(see attached Description of Legal Services for detail)

\$ 112,086.00

Total legal services rendered

\$ 112,086.00

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Joshua M. Altman	43.80	1,085.00	47,523.00
Emily Elizabeth Geier	23.30	1,175.00	27,377.50
Catherine Jun	0.10	1,035.00	103.50
Nick Krislov	27.80	740.00	20,572.00
Anthony Vincenzo Sexton	0.70	1,265.00	885.50
Charles B. Sterrett	0.10	610.00	61.00
Josh Sussberg, P.C.	0.40	1,635.00	654.00
Scott J. Vail	10.90	965.00	10,518.50
Alex Warso	0.40	740.00	296.00
Nicholas Warther	4.20	975.00	4,095.00
TOTALS	111.70		\$ 112,086.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/01/20	Joshua M. Altman	0.30	Telephonically attend all-hands advisors conference re plan strategy (.2); correspond with E. Geier, A. Gains re same (.1).
04/01/20	Catherine Jun	0.10	Correspond with Epiq re case timeline.
04/02/20	Joshua M. Altman	0.10	Correspond with A. Gains re plan/disclosure statement milestones.
04/05/20	Joshua M. Altman	0.70	Conference with A. Gains, lenders re case strategy matters.
04/06/20	Joshua M. Altman	2.40	Correspond and conference with E. Geier, N. Krislov re case strategy motion and analyze matters re same (.3); research re same (.8); conference with E. Geier, A Gains, DIP lenders re same (.5) follow up re same (.4); correspond with Alix team re timeline matters (.4).
04/06/20	Emily Elizabeth Geier	1.10	Correspond with Company, K&E team re plan milestones and path forward (.3); telephone conference with H. Etlin, J. Altman re same (.8).
04/07/20	Joshua M. Altman	1.00	Telephone conference with advisors re case timeline (.6); telephone conference with Alix team re financing matters (.4).
04/07/20	Emily Elizabeth Geier	1.90	Telephone conference with Company, K&E team re plan and disclosure statement milestones (.8); telephone conference and correspond with K&E team re same (1.1).
04/08/20	Emily Elizabeth Geier	0.80	Correspond and conference with K&E team re plan revisions and next steps.
04/08/20	Josh Sussberg, P.C.	0.10	Telephone conference and correspond with counterparty re proposal.
04/08/20	Alex Warso	0.20	Correspond with A. Gains, K&E team, Guggenheim re asset purchase agreement.
04/09/20	Alex Warso	0.20	Correspond with A. Gains, K&E team, Guggenheim re form asset purchase agreement.
04/10/20	Josh Sussberg, P.C.	0.30	Telephone conference with D. Savini re proposal (.2); correspond with D. Savini re same (.1).

Legal Services for the Period Ending April 30, 2020
Pier 1 Imports, Inc.

Document Page 242 of 454

Invoice Number: 1050028086
Matter Number: 46243-4

Disclosure Statement Plan & Confirmation

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/13/20	Joshua M. Altman	0.80	Telephone conference with Company advisors re case strategy and follow up re same (.5); correspond with E. Geier, A. Gains re same (.3).
04/13/20	Emily Elizabeth Geier	1.70	Telephone conference and correspond with K&E team, Alix, Guggenheim re transaction next steps (.8); correspond with K&E team re same and revised plan (.9).
04/13/20	Nick Krislov	7.10	Update, revise plan structure (3.8); correspond with J. Altman, K&E team re same (.4); review, analyze precedent re same (.9) research, analyze re releases and opt out procedures (1.2); update, revise plan re same (.8).
04/13/20	Scott J. Vail	1.00	Review, revise disclosure statement (.9); correspond with K&E team re same (.1).
04/14/20	Joshua M. Altman	1.80	Conference with Committee, E. Geier re case strategy (.7); conference and correspond with S. Vail, N. Krislov re plan and disclosure statement modifications, case update and analyze precedent re same (1.1).
04/14/20	Emily Elizabeth Geier	0.90	Telephone conference with J. Altman, A. Gains re revised plan and related items (.6); correspond with K&E team re same (.3).
04/14/20	Nick Krislov	2.00	Telephone conferences and correspond with S. Vail and J. Altman re plan and disclosure statement update (.6); update revise plan re same (1.4).
04/14/20	Scott J. Vail	1.80	Review, analyze interim budget motion (.8); telephone conference with N. Krislov re case history and sale negotiations (.3); review, analyze precedent cases re treatment of administrative claims (.4); revise disclosure statement re same (.3).
04/14/20	Nicholas Warther	1.70	Review and revise plan and disclosure statement re tax precedent.
04/15/20	Emily Elizabeth Geier	1.10	Telephone conference with K&E team, Alix, Guggenheim re transaction and plan (.6); correspond with K&E team re same (.5).

Legal Services for the Period Ending April 30, 2020
Pier 1 Imports, Inc.

Invoice Number: 1050028086
Matter Number: 46243-4

Disclosure Statement Plan & Confirmation

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/15/20	Scott J. Vail	2.80	Review, analyze pleadings re adjournment and interim budget (.7); review, analyze K&E precedent re treatment of administrative claims (1.1); correspond with N. Krislov re same (.4); review, revise disclosure statement re same (.6).
04/15/20	Nicholas Warther	1.50	Review and revise plan and disclosure statement re tax issues (1.1); correspond with A. Sexton re same (.4).
04/16/20	Joshua M. Altman	0.80	Comment on motion re case strategy.
04/16/20	Nick Krislov	3.40	Revise, update plan (2.7); review, analyze precedent re opt out provisions, releases (.7).
04/17/20	Joshua M. Altman	6.30	Conferences with E. Geier, H. Etlin re budget, funding matters and related assumptions and follow up re same (.6); correspond with Kutak re various case matters (.2); comment on, revise, draft case strategy motion (3.8); analyze precedent re same (1.1); correspond with C. Sterrett re same (.3); analyze plan modifications and correspond with N. Krislov re same (.3).
04/17/20	Nick Krislov	1.40	Draft, revise plan (1.1); correspond with S. Vail, J. Altman re same (.3).
04/17/20	Anthony Vincenzo Sexton	0.30	Review and revise plan and disclosure statement.
04/17/20	Scott J. Vail	1.10	Review, analyze disclosure statement comments from K&E team (.3); correspond with K&E team re same (.1); review, revise disclosure statement re same (.7).
04/17/20	Nicholas Warther	1.00	Review and revise plan and disclosure statement re tax issues (.9); correspond with A. Sexton re same (.1).
04/20/20	Joshua M. Altman	9.80	Conferences and correspond with Alix team, E. Geier, Company, re various plan and case strategy matters (1.8); research re same (.7); analyze options re same (.6); comment on, revise plan (3.7); correspond with N. Krislov re same, disclosure statement (.2); analyze precedent re same (.7); research re plan tax issues and correspond with J. Sussberg, A. Sexton re same (2.1).

Legal Services for the Period Ending April 30, 2020
Pier 1 Imports, Inc.Invoice Number: 1050028086
Matter Number: 46243-4Disclosure Statement Plan & Confirmation

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/20/20	Emily Elizabeth Geier	3.10	Telephone conference with S. Dwoskin re plan settlement (.6); telephone conference with Alix team, J. Altman re same (.8); correspond and conference with K&E team re same (1.7).
04/20/20	Nick Krislov	0.30	Review, analyze plan comments (.2); correspond with J. Altman, K&E team re same (.1).
04/21/20	Joshua M. Altman	2.20	Conference with DIP lenders counsel re case strategy (.4); correspond with A. Sexton, N. Warther re plan tax matters and follow up re same (.4); conference with E. Geier, DIP, term lenders and Committee re case strategy matters and follow up re same (.5); draft term sheet re same (.9).
04/21/20	Emily Elizabeth Geier	2.30	Prepare for and participate in telephone conference with Brown Rudnick, FTI, DIP lenders' counsel, Committee counsel re chapter 11 plan and settlement (.8); correspond with Brown Rudnick, FTI, DIP lenders' counsel, Committee counsel re same (.4); correspond with K&E team, Alix re same (.7); correspond with J. Sussberg re same (.4).
04/21/20	Nick Krislov	1.10	Telephone conference with advisors re plan and case status (.5); revise, update plan (.6).
04/21/20	Anthony Vincenzo Sexton	0.40	Correspond with K&E team and E. Geier re plan issues.
04/21/20	Scott J. Vail	0.90	Review, revise disclosure statement.
04/22/20	Joshua M. Altman	3.60	Conference with Alix team, E. Geier re strategic planning and follow up re same (.8); draft, revise wind down motion (2.8).
04/22/20	Emily Elizabeth Geier	1.10	Review and revise term sheet (.4); research re same (.4); correspond with J. Altman re same (.3).
04/22/20	Nick Krislov	0.80	Update revise plan.
04/23/20	Joshua M. Altman	5.60	Revise, draft term sheet and conferences with E. Geier re same (3.2); correspond with advisors re same (.3); comment on plan and disclosure statement and conferences and correspond with N. Krislov, S. Vail re same (2.1).

Legal Services for the Period Ending April 30, 2020
Pier 1 Imports, Inc.

Invoice Number: 1050028086
Matter Number: 46243-4

Disclosure Statement Plan & Confirmation

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/23/20	Emily Elizabeth Geier	2.10	Review and revise global settlement term sheet (.6); research re same (.7); conference and correspond with J. Altman re same (.8).
04/23/20	Nick Krislov	4.20	Correspond and telephone conferences with J. Altman, S. Vail re plan and disclosure statement construct (.4); draft, revise disclosure statement re new features and events (3.8).
04/23/20	Scott J. Vail	3.30	Review, analyze settlement term sheet (.7); review, analyze revised plan (.9); revise disclosure statement re same (1.4); correspond with K&E team re same (.3).
04/24/20	Joshua M. Altman	1.80	Conference with E. Geier, Alix team re Company budget (.5); revise term sheet and correspond with Alix team re same (.7); comment on case strategy motion (.6).
04/24/20	Emily Elizabeth Geier	1.60	Telephone conference and correspond with Alix, K&E team re term sheet (1.4); correspond with Committee counsel re same (.2).
04/24/20	Nick Krislov	2.00	Update, revise disclosure statement (1.4); review, analyze precedent re same (.6).
04/25/20	Nick Krislov	0.40	Update, revise disclosure statement.
04/26/20	Joshua M. Altman	3.20	Conferences with E. Geier, Alix team re term sheet and follow up correspondence re same (.9); revise same (.6); conferences with Company, E. Geier re term sheet terms, distribution and related matters and follow up re same (.8); correspond with Committee re term sheet matters (.7); correspond and conference with Alix team re budget matters (.2).
04/26/20	Emily Elizabeth Geier	1.60	Telephone conference and correspond with Company, Alix, J. Altman re term sheet (.8); correspond with lenders re same (.3); correspond with K&E team re same (.5).
04/26/20	Nick Krislov	1.50	Update, revise disclosure statement (1.4); correspond, telephone conference with C. Sterrett re disclosure statement events (.1).
04/26/20	Charles B. Sterrett	0.10	Telephone conference with N. Krislov re disclosure statement update.

Legal Services for the Period Ending April 30, 2020

Invoice Number:

1050028086

Pier 1 Imports, Inc.

Matter Number:

46243-4

Disclosure Statement Plan & Confirmation

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/27/20	Nick Krislov	2.30	Draft, revise disclosure statement (1.9); review, analyze disclosure statement precedent (.3); correspond with S. Vail re same. (.1).
04/29/20	Joshua M. Altman	0.40	Analyze term sheet diligence requests and correspond with Alix team re same.
04/30/20	Joshua M. Altman	3.00	Conference with Alix team, E. Geier re planning for case matters, plan and follow up re same (1.2); correspond and conference with stakeholders re term sheet matters and follow up with Alix team re same (1.1); analyze related matters (.4); correspond with N. Krislov re plan modifications and research re same (.3).
04/30/20	Emily Elizabeth Geier	4.00	Correspond with K&E team re term sheet and related inputs.
04/30/20	Nick Krislov	1.30	Research, analyze retirement plan provisions re plan (.9); update, revise plan re same (.2); correspond with J. Altman re same (.2).
Total		111.70	

Document Page 247 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 5, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050028087

Client Matter: 46243-5

In the Matter of Financing and Cash Collateral

For legal services rendered through April 30, 2020
(see attached Description of Legal Services for detail)

\$ 100,439.00

Total legal services rendered

\$ 100,439.00

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	0.80	340.00	272.00
Joshua M. Altman	0.60	1,085.00	651.00
Katie Bolanowski	11.00	1,215.00	13,365.00
Mary Liz Brady	13.70	1,085.00	14,864.50
AnnElyse Scarlett Gains	14.90	1,135.00	16,911.50
Emily Elizabeth Geier	16.00	1,175.00	18,800.00
Ellen Horne	0.10	740.00	74.00
Michelle Kilkenney, P.C.	2.50	1,465.00	3,662.50
Nick Krislov	25.00	740.00	18,500.00
Dan Latona	5.40	965.00	5,211.00
Lib Legislative Research	3.00	375.00	1,125.00
Andrew Polansky	8.80	740.00	6,512.00
Josh Sussberg, P.C.	0.30	1,635.00	490.50
TOTALS	102.10		\$ 100,439.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/01/20	Katie Bolanowski	0.20	Telephone conference with K&E team re DIP matters status.
04/01/20	Mary Liz Brady	1.00	Telephone conference with K&E team re DIP matters (.2); draft and analyze correspondence re Pharmblue (.8).
04/01/20	AnnElyse Scarlett Gains	0.90	Correspond with K&E team and Company re LCs, vendor motion (.3); analyze same (.6).
04/01/20	Andrew Polansky	0.30	Review, analyze engagement letter re DIP fees and correspond with D. Latona re same.
04/02/20	Mary Liz Brady	0.80	Draft and analyze correspondence re DIP matters.
04/02/20	AnnElyse Scarlett Gains	1.30	Correspond and conference with K&E team, DIP lenders, Brown Rudnick re milestones and next steps.
04/02/20	Emily Elizabeth Geier	0.70	Correspond with K&E team, Alix re DIP financing milestones and related issues.
04/02/20	Andrew Polansky	0.30	Correspond with C. Jun re DIP reporting.
04/03/20	Katie Bolanowski	1.00	Telephone conference with A. Gains and M. Kilkenney re milestones and communications re same.
04/03/20	AnnElyse Scarlett Gains	2.40	Correspond and conference with K&E team, Company, advisors re liquidity, milestones, next steps, DIP order, PSA (1.1); review and analyze re same (1.3).
04/03/20	Emily Elizabeth Geier	3.40	Prepare for and participate in telephone conference with Company, Alix, K&E re DIP requests and milestones (1.3); correspond with K&E team, Alix re same (1.0); telephone conference and correspond with K&E team re same (1.1).
04/03/20	Nick Krislov	3.90	Telephone conferences with advisors re plan milestones (.6); draft, revise NOL use motion (1.9); research, analyze precedent, case law re same (.9); correspond with J. Altman, K&E team re same (.5).
04/04/20	AnnElyse Scarlett Gains	0.80	Correspond and conference with K&E team, DIP lenders, Alix re DIP updates, milestones, next steps, CARES Act (.6); analyze re same (.2).

Legal Services for the Period Ending April 30, 2020
Pier 1 Imports, Inc.
Financing and Cash Collateral

Document Page 250 of 454

Invoice Number: 1050028087
Matter Number: 46243-5

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/04/20	Emily Elizabeth Geier	0.60	Correspond with K&E team re financing strategy and related motions.
04/04/20	Nick Krislov	2.10	Review, analyze case law re adequate protection (.5); draft, revise NOL use motion (1.4); correspond with K&E team re same (.2).
04/04/20	Lib Legislative Research	3.00	Research debate on CARES Act for statements re intent of legislation.
04/05/20	AnnElyse Scarlett Gains	2.20	Telephone conferences with K&E team, DIP lenders re tax issues, CARES act, DIP next steps (.8); analyze re same (1.4).
04/05/20	Emily Elizabeth Geier	0.80	Telephone conference with DIP lenders re milestones.
04/05/20	Nick Krislov	5.60	Telephone conference with Company, lenders re NOLs lending milestones (.6); correspond with K&E team re NOL use motion (.4); research, analyze case law re adequate protection (1.1); draft, revise NOL use motion (3.5).
04/05/20	Dan Latona	0.50	Telephone conference with K&E team, MLB, Choate re DIP order, milestones.
04/05/20	Andrew Polansky	4.00	Conference with A. Gains, K&E team, MLB, Choate re DIP stipulation (.5); draft DIP stipulation (3.5).
04/05/20	Josh Sussberg, P.C.	0.10	Correspond with D. Savini and H. Etlin re potential sale.
04/06/20	Katie Bolanowski	0.30	Correspond with M. Kilkenney re milestones.
04/06/20	AnnElyse Scarlett Gains	0.60	Telephone conference and correspond with K&E team, DIP lenders, Alix, Company re DIP, milestones, next steps, analyze re same.
04/06/20	Emily Elizabeth Geier	1.70	Telephone conference with DIP lender counsel re milestones and funding (.6); correspond with K&E team re same (1.1).
04/06/20	Nick Krislov	1.00	Draft, revise NOL and cash collateral use motion.
04/06/20	Dan Latona	3.70	Analyze, comment on DIP stipulation (2.0); analyze precedent re same (1.7).
04/06/20	Andrew Polansky	3.30	Revise stipulation re DIP credit agreement (3.1); conference and correspond with D. Latona re same (.2).
04/07/20	Katie Bolanowski	1.00	Telephone conference and correspond with A. Gains re milestones.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/07/20	Mary Liz Brady	1.00	Review indenture (.5); draft and analyze correspondence (.3); telephone conference with advisors, Company re DIP, next steps (.2).
04/07/20	AnnElyse Scarlett Gains	1.00	Correspond and conference with K&E team, Alix, Company re WARN, DIP, milestones, next steps (.3); analyze re same (.7).
04/07/20	Michelle Kilkenney, P.C.	0.30	Conference with K&E team and Company re DIP relief.
04/07/20	Nick Krislov	1.20	Telephone conference with Company, advisors re DIP milestones, employee issues (.7); draft, revise NOL use and cash collateral motion (.5).
04/07/20	Dan Latona	1.20	Analyze, comment on DIP stipulation (.5); telephone conference with K&E team, Alix, Guggenheim, Company re DIP milestones (.7).
04/07/20	Andrew Polansky	0.90	Prepare for and attend conference with A. Gains, K&E, Alix, Guggenheim teams, Company re DIP amendments, next steps.
04/08/20	Katie Bolanowski	1.80	Telephone conference with Company, K&E team, Alix, Guggenheim re DIP status (.6); review DIP amendment requirements and telephone conference with A. Gains re same (1.2).
04/08/20	Mary Liz Brady	1.20	Participate in telephone conference with Company, K&E team, Alix, Guggenheim re DIP amendments (.5); draft and analyze correspondence (.7).
04/08/20	AnnElyse Scarlett Gains	1.40	Correspond and telephone conference with Alix, K&E team, Company, DIP lenders re DIP, milestones and next steps (.5); telephone conference with advisors re same (.9).
04/08/20	Emily Elizabeth Geier	1.20	Correspond with K&E team, Alix re DIP financing extension and block.
04/08/20	Nick Krislov	3.10	Draft, revise NOL use and cash collateral motion (2.3); review, analyze CARES Act overview (.6); correspond with K&E team re same (.2).
04/09/20	Katie Bolanowski	2.30	Review DIP agreement and order (2.1); correspond with E. Geier, A. Gains and M. Kilkenney re amendment (.2).

Legal Services for the Period Ending April 30, 2020
Pier 1 Imports, Inc.
Financing and Cash Collateral

Document Page 252 of 454

Invoice Number: 1050028087
Matter Number: 46243-5

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/09/20	AnnElyse Scarlett Gains	0.60	Correspond and conference with K&E team and creditors re milestones and DIP.
04/09/20	Emily Elizabeth Geier	1.10	Telephone conference with K. Bolanowski re DIP amendment (.5); correspond with K&E team, Alix re same (.6).
04/09/20	Nick Krislov	5.60	Draft NOL use and cash collateral motion (2.9); review, research CARES Act provisions re same (1.2); revise NOL use and cash collateral motion re same (1.5).
04/10/20	AnnElyse Scarlett Gains	0.30	Correspond with Alix and K&E team re DIP.
04/10/20	Nick Krislov	2.50	Update, revise NOL and cash collateral use motion (2.3); correspond with E. Geier, K&E team re same (.2).
04/13/20	Katie Bolanowski	1.00	Telephone conference with M. Kilkenney and H. Etlin re financing and status.
04/13/20	AnnElyse Scarlett Gains	1.30	Correspond and conference with K&E team, Alix, DIP lenders re next steps, milestones (1.0); analyze re same (.3).
04/14/20	Katie Bolanowski	1.00	Review credit agreement and correspond with M. Kilkenney re overadvances.
04/14/20	AnnElyse Scarlett Gains	0.70	Correspond and conference with K&E team, Alix, DIP Lenders re milestones, DIP, next steps (.4); analyze re same (.3).
04/14/20	Emily Elizabeth Geier	0.60	Correspond with K&E team, Alix re DIP financing amendment.
04/14/20	Michelle Kilkenney, P.C.	0.20	Correspond with K. Bolanowski re DIP amendment.
04/15/20	Katie Bolanowski	0.50	Telephone conference with H. Etlin and M. Kilkenney re DIP and review re same.
04/15/20	Mary Liz Brady	1.00	Participate in telephone conference with Alix, K&E team re DIP (.5); review credit agreement (.5).
04/15/20	AnnElyse Scarlett Gains	0.70	Correspond and conference with K&E team, Alix, re DIP and next steps.
04/15/20	Emily Elizabeth Geier	0.90	Telephone conference with DIP lenders, K&E team re DIP amendment (.6); correspond with K&E team re same (.3).
04/15/20	Michelle Kilkenney, P.C.	0.60	Telephone conference with H. Etlin, E. Geier, A. Gains, B. Hunter and K. Bolanowski re DIP relief (.4); review re same (.2).
04/16/20	Mary Liz Brady	1.70	Draft and analyze correspondence (.4); revise consent (1.3).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/16/20	AnnElyse Scarlett Gains	0.10	Correspond with K&E team, Alix re milestones.
04/17/20	Mary Liz Brady	2.50	Draft and analyze correspondence re DIP relief (.8); revise consent (1.7).
04/17/20	Emily Elizabeth Geier	1.10	Correspond with Alix, K&E team re DIP budget (.6); correspond with K&E team re same (.5).
04/17/20	Ellen Horne	0.10	Coordinate execution of consent.
04/18/20	Mary Liz Brady	1.00	Draft and analyze correspondence re DIP relief (.2); revise consent (.8).
04/18/20	AnnElyse Scarlett Gains	0.40	Correspond with K&E team re DIP amendment.
04/20/20	Emily Elizabeth Geier	1.10	Correspond with K&E team re DIP order provisions (.6); research re same (.5).
04/21/20	Katie Bolanowski	1.00	Telephone conference and correspond with K&E team re DIP matters (.6); review and correspond with M. Brady re amendment (.4).
04/21/20	Mary Liz Brady	1.50	Review and revise consent (.7); draft and analyze correspondence re same (.8).
04/21/20	Emily Elizabeth Geier	1.60	Correspond with K&E team re DIP order provisions (.3); telephone conference with DIP lenders' counsel re DIP budget and funding (.7); correspond with K&E team, Alix re same (.6).
04/21/20	Michelle Kilkenney, P.C.	1.20	Review revised amendment (.2); attend telephone conferences with advisors and creditors re next steps (1.0).
04/22/20	Katie Bolanowski	0.40	Telephone conference with J. Altman re DIP status.
04/22/20	Mary Liz Brady	1.50	Participate in telephone conference with DIP lenders re DIP budget (.6); review and revise consent (.3); draft and analyze correspondence re same (.6).
04/22/20	Emily Elizabeth Geier	0.90	Telephone conference with DIP lenders' counsel re DIP budget (.6); correspond with K&E team, Alix re same (.3).
04/24/20	AnnElyse Scarlett Gains	0.20	Correspond with K&E team re DIP and budget.
04/26/20	Josh Sussberg, P.C.	0.20	Correspond with re term sheet and status.
04/27/20	Anthony Abate	0.80	Draft reply to objections to interim budget motion (.5); compile and distribute all filed objections re same (.3).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/29/20	Joshua M. Altman	0.60	Correspond with lenders re DIP milestones and consider strategy re same.
04/29/20	Katie Bolanowski	0.50	Telephone conference with J. Altman and H. Etlin re DIP status.
04/29/20	Mary Liz Brady	0.50	Participate in telephone conference with advisors re DIP milestones and strategy.
04/29/20	Emily Elizabeth Geier	0.30	Correspond with K&E team re DIP milestones.
04/29/20	Michelle Kilkenney, P.C.	0.20	Telephone conference with advisors re DIP matters.
Total		102.10	

Document Page 255 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 5, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050028088

Client Matter: 46243-6

In the Matter of Automatic Stay Issues

For legal services rendered through April 30, 2020
(see attached Description of Legal Services for detail)

\$ 955.00

Total legal services rendered

\$ 955.00

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	2.20	340.00	748.00
Catherine Jun	0.20	1,035.00	207.00
TOTALS	2.40		\$ 955.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/01/20	Anthony Abate	1.00	Compile and distribute precedent motions to enforce automatic stay (.5); draft template re same (.5).
04/02/20	Catherine Jun	0.20	Correspond with K&E team re automatic stay issue (.1); conference with Company re same (.1).
04/03/20	Anthony Abate	1.20	Compile and distribute Section 105 motion precedent (.8); draft blank template re same (.4).
Total		2.40	

Document Page 258 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 5, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050028089

Client Matter: 46243-8

In the Matter of Executory Contracts & Unexpired Leases

For legal services rendered through April 30, 2020
(see attached Description of Legal Services for detail)

\$ 27,253.50

Total legal services rendered

\$ 27,253.50

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Joshua M. Altman	17.20	1,085.00	18,662.00
Emily Elizabeth Geier	0.50	1,175.00	587.50
Charles B. Sterrett	13.00	610.00	7,930.00
Alex Warso	0.10	740.00	74.00
TOTALS	30.80		\$ 27,253.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/01/20	Joshua M. Altman	4.00	Conferences and correspond with Company re vendor matters (.8); research re same (1.1); comment on motion re same (.7); correspond with A&G, Company re landlord matters (.4); comment on communications material and correspond with Company re same (.3); correspond with Alix team re contract rejection matters (.3); correspond with Company, Alix team re postpetition vendor contract matters (.4).
04/01/20	Charles B. Sterrett	6.30	Draft, revise emergency motion re e-commerce issue (3.8); research, analyze case law, statutes re same (2.1); correspond and telephone conferences with J. Altman re same (.4).
04/02/20	Joshua M. Altman	0.60	Correspond with Company, Alix team re key turnover matters (.4); correspond with Company re natural lease terminations and impact re same (.2).
04/03/20	Joshua M. Altman	1.30	Correspond and conference with C. Sterrett, Company re rejection matters and comment on notice re same (.6); correspond with Company re various lease matters (.3); correspond with landlord counsel, Company re alarm matter (.1); correspond with various landlord counsel re rejection, timing matters (.3).
04/03/20	Charles B. Sterrett	1.40	Draft, revise rejection notice (.6); correspond and telephone conference with Alix re same (.3); correspond with J. Altman, Kutak, Alix re same (.5).
04/06/20	Joshua M. Altman	0.20	Correspond with opposing counsel re landlord issues.
04/06/20	Alex Warso	0.10	Telephone conference with counterparty re notice.
04/07/20	Joshua M. Altman	2.10	Correspond and conference with Company re vendor payment and chargeback matters (.3); research re same (1.3); correspond with C. Sterrett re same (.2); correspond with C. Sterrett, Alix team, A&G re various landlord matters (.3).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/08/20	Joshua M. Altman	1.40	Conference with Alix re contract matters and follow up re same (.6); conferences with landlord counsel, A&G re distribution center and follow up re same (.3); correspond with team re vendor payment matters (.3); correspond with J. Williams, landlord counsel re landlord matters (.2).
04/08/20	Charles B. Sterrett	0.40	Correspond and telephone conferences with J. Altman re landlord question (.3); correspond with C. Jun re lease issue (.1).
04/09/20	Emily Elizabeth Geier	0.20	Correspond with landlord, K&E team re rejection matter.
04/09/20	Charles B. Sterrett	1.80	Correspond and telephone conferences with landlords' counsel re rent issue (.7); correspond with A&G, Alix re same (.4); correspond with E. Geier, C. Jun, Company re same (.7).
04/10/20	Charles B. Sterrett	0.60	Correspond and telephone conferences with landlords' counsel re lease rejection question (.3); correspond with C. Jun, K&E team, landlords' counsel, Alix re lease rejection issue (.3).
04/12/20	Joshua M. Altman	0.60	Correspond and conference with Company, opposing counsel, A&G re landlord matter and related NDA and analyze same.
04/13/20	Joshua M. Altman	1.40	Correspond with A&G team re landlord matters (.4); analyze correspondence re store closing matters (.3); correspond with inbound landlord counsel re lease matter and research re same (.7).
04/14/20	Charles B. Sterrett	0.10	Correspond with Alix, Company re lease rejection question.
04/15/20	Charles B. Sterrett	0.30	Correspond with landlords' counsel, Alix, Company re lease rejection issues.
04/17/20	Joshua M. Altman	0.60	Telephone conference with I. Gold re landlord concerns and follow up re same.
04/17/20	Charles B. Sterrett	0.30	Correspond with J. Altman, K&E team re landlord issues.
04/20/20	Joshua M. Altman	0.30	Correspond with Canadian landlord re postpetition claim.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/20/20	Charles B. Sterrett	0.90	Telephone conference with J. Altman, landlords' counsel re real property issues (.7); correspond with N. Krislov, review precedent re case strategy considerations (.2).
04/21/20	Joshua M. Altman	0.50	Correspond with vendor re postpetition agreement and follow up re same (.3); telephone conference with landlord counsel re lease matters (.2).
04/21/20	Emily Elizabeth Geier	0.30	Correspond with K&E team, Alix re expiring lease.
04/21/20	Charles B. Sterrett	0.60	Research, analyze issue re lease issue
04/22/20	Joshua M. Altman	2.60	Conference with counsel to vendor re postpetition agreement (.4); conference with E. Geier, DIP lenders re lease matters (.4); research and prepare for same (.7); correspond with C. Sterrett, J. Chan re lease issues and analyze, supplement research re same (1.1).
04/22/20	Charles B. Sterrett	0.30	Correspond with J. Altman, Alix re executory contract, lease issues.
04/23/20	Joshua M. Altman	0.40	Correspond with Company re vendor correspondence (.2); conference with landlord counsel re lease, payment matters (.2).
04/24/20	Joshua M. Altman	0.40	Conference and correspond with landlord counsel re lease matters and resolve same (.2); conference with landlord counsel re hearing matters (.2).
04/27/20	Joshua M. Altman	0.20	Correspond with Canadian counsel, Alix team re landlord matter.
04/28/20	Joshua M. Altman	0.60	Conference with landlord counsel re lease and follow up re same (.4); correspond with C. Sterrett, Alix team re lease rejection (.2).
Total		30.80	

Document Page 263 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 5, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050028090

Client Matter: 46243-9

In the Matter of Business Operations

For legal services rendered through April 30, 2020
(see attached Description of Legal Services for detail)

\$ 133,776.50

Total legal services rendered

\$ 133,776.50

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Joshua M. Altman	35.90	1,085.00	38,951.50
Stephanie Cohen	2.60	740.00	1,924.00
Emily Elizabeth Geier	34.20	1,175.00	40,185.00
Jacob H. Johnston	4.50	1,075.00	4,837.50
Elizabeth Helen Jones	23.90	610.00	14,579.00
Catherine Jun	0.90	1,035.00	931.50
Mark McKane, P.C.	4.00	1,405.00	5,620.00
Charles B. Sterrett	34.20	610.00	20,862.00
Josh Sussberg, P.C.	3.60	1,635.00	5,886.00
TOTALS	143.80		\$ 133,776.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/01/20	Joshua M. Altman	4.40	Correspond and conferences with various objecting parties re limited operation motion (1.9); correspond with U.S. Trustee re same (.1); conference with M. McKane, K&E team re preparation re same (.4); correspond with Alix team, E. Jones re hearing preparation (.6); comment on, draft talking points re same (1.1); correspond with E. Geier, E. Jones re same (.3).
04/01/20	Stephanie Cohen	2.20	Review cash management bank diligence (1.9); correspond with C. Jun re same (.3).
04/01/20	Emily Elizabeth Geier	5.60	Correspond with K&E team and interested parties re limited operations motion (1.3); correspond with K&E team re same (.8); review comments to same (1.6); review and analyze objections re same (1.9).
04/01/20	Emily Elizabeth Geier	2.90	Telephone conferences and correspond with K&E team, J. Altman and witness re witness preparation for hearing on limited operations motion (.6); review and revise talking points (2.0); correspond with K&E team and J. Altman re same (.3).
04/01/20	Jacob H. Johnston	4.50	Prepare for hearing on emergency motion.
04/01/20	Elizabeth Helen Jones	4.90	Correspond with supplier counsel re agreement (.1); correspond with J. Altman, Company re same (.3); draft talking points re interim budget motion (3.0); revise same (.5); telephone conferences with J. Altman, K&E team re witness preparation (1.0).
04/01/20	Catherine Jun	0.10	Correspond with S. Cohen re cash management order.
04/01/20	Mark McKane, P.C.	2.80	Analyze limited operation motion (.8); correspond with J. Altman, J. Johnston re same, declarations (.4); prepare declarants for potential cross examination (.6); assess limited objections and statements from landlords (.6); prepare for telephonic hearing re same (.4).

Legal Services for the Period Ending April 30, 2020
Pier 1 Imports, Inc.
Business Operations

Document Page 266 of 454

Invoice Number: 1050028090
Matter Number: 46243-9

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/01/20	Josh Sussberg, P.C.	0.60	Telephone conference with E. Geier re hearing and status (.2); telephone conference with S. Van Alten re same (.2); correspond re same (.2).
04/02/20	Joshua M. Altman	7.80	Prepare for hearing, summarize objections and correspond with team re resolutions, talking points and other matters (3.9); participate in all-hands telephone conference re hearing (.1); correspond and conference with landlords' counsel, parties in interest, E. Jones re order revisions (3.2); comment on order re same (.6).
04/02/20	Joshua M. Altman	3.60	Comment on, revise motion re vendor automatic stay matter (2.1); conferences and correspond with Company, E. Geier, C. Sterrett re same (.8); conference and correspond with Company re various vendor matters (.6); correspond with J. Williams re vendor inquiry (.1).
04/02/20	Stephanie Cohen	0.40	Revise materials re cash management banks.
04/02/20	Emily Elizabeth Geier	4.40	Review pleadings and objections re limited operations motion (2.4); telephone conferences with lenders, Committee, K&E team re same (1.3); correspond with K&E team re same (.2); comment on motion, order (.5).
04/02/20	Elizabeth Helen Jones	4.10	Correspond with J. Altman re limited operation motion (.3); revise talking points re same (.3); revise limited operation order re J. Altman, committee comments (.4); telephone conference with J. Sussberg, K&E team re hearing preparation (.3); revise interim budget order re J. Altman comments (.5); draft list of interested parties to contact re same (.5); telephone conference with J. Altman, landlord counsel re interim budget order (1.0); revise same (.3); correspond with J. Altman re same (.5).
04/02/20	Mark McKane, P.C.	1.20	Analyze limited oppositions and reservations of rights (.7); participate in coordinating telephone conference with Debtors' and senior lenders' counsel (.5).
04/02/20	Charles B. Sterrett	1.20	Draft, revise emergency motion re shipper issue (1.1); correspond with J. Altman re same (.1).

Legal Services for the Period Ending April 30, 2020
Pier 1 Imports, Inc.
Business Operations

Document Page 267 of 454

Invoice Number: 1050028090
Matter Number: 46243-9

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/02/20	Josh Sussberg, P.C.	0.90	Telephone conference with stakeholder before hearing (.5); telephone conference with E. Geier re same (.4).
04/03/20	Joshua M. Altman	4.60	Conferences with objecting parties re order (1.7); correspond and conference with various parties re resolutions re same (1.3); analyze, comment on final order and conference and correspond with E. Geier, E. Jones re same (.8); comment on notice re order and correspond with E. Geier, E Jones, J. Williams re same (.6); correspond with C. Jun, J. Williams re agenda (.2).
04/03/20	Emily Elizabeth Geier	1.90	Correspond with interested parties, K&E team re limited operations order (.6); correspond with K&E team re same (.6); correspond with K&E team, Kutak re order submission (.7).
04/03/20	Elizabeth Helen Jones	3.00	Revise limited operations order (.5); draft summary chart re same (.5); telephone conference with J. Altman, landlords re limited operations order (1.3); revise limited operations order re same (.2); prepare same for filing (.5).
04/06/20	Joshua M. Altman	0.70	Correspond with Alix team re vendor inquiries, payments (.4); conference with opposing counsel re vendor inquiry (.3).
04/07/20	Elizabeth Helen Jones	0.20	Correspond with Company, J. Altman re vendor agreement.
04/07/20	Charles B. Sterrett	0.40	Correspond with J. Williams re limited operation order (.1); conference with inbound caller re same (.3).
04/09/20	Catherine Jun	0.80	Correspond with K&E team re business governance documents (.3); review, revise same (.5).
04/13/20	Joshua M. Altman	0.40	Correspond with J. Williams re interim budget order (.1); conference with inbound caller (creditor) re same (.3).
04/13/20	Charles B. Sterrett	1.10	Review, analyze store closing precedent (.5); correspond and telephone conference with J. Altman re same (.6).
04/14/20	Charles B. Sterrett	6.20	Draft, revise motion re case strategy (3.9); research, analyze precedent, case law re same (2.3).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/15/20	Charles B. Sterrett	4.80	Draft, review, revise motion re wind down, auction (3.7); review, analyze precedent re same (1.1).
04/16/20	Emily Elizabeth Geier	0.60	Correspond with vendor (.3); correspond with Alix, K&E team re same (.3).
04/16/20	Charles B. Sterrett	3.90	Review, revise case strategy motion (3.2); review, analyze case law, precedent re same (.7).
04/17/20	Charles B. Sterrett	0.30	Review, analyze comments to case strategy motion.
04/18/20	Charles B. Sterrett	4.50	Review, revise case strategy motion (3.2); research, analyze precedent re same (1.2); correspond with J. Altman re same (.1).
04/19/20	Charles B. Sterrett	3.10	Draft, revise case strategy motion, order (2.9); compile documents, correspond with J. Altman re same (.2).
04/20/20	Joshua M. Altman	1.80	Conference with landlords re limited operating period and follow up re same, related issues.
04/20/20	Emily Elizabeth Geier	0.70	Draft and revise status update (.5); correspond with K&E team re same (.2).
04/21/20	Elizabeth Helen Jones	0.40	Review and analyze trade agreement (.1); review form trade agreement and precedent language (.1); correspond with J. Altman re same (.2).
04/22/20	Emily Elizabeth Geier	0.60	Telephone conference with Alix, K&E team re business mechanics.
04/22/20	Elizabeth Helen Jones	0.10	Correspond with J. Altman, Company re vendor agreement.
04/22/20	Charles B. Sterrett	1.40	Draft, revise declaration re case strategy motion (1.1); review, analyze comments to motion re same (.3).
04/23/20	Charles B. Sterrett	3.70	Review, revise motion re case strategy (1.9); review, revise order re same (1.1); research, analyze precedent re same (.6); correspond with J. Altman re same (.1).
04/24/20	Joshua M. Altman	1.50	Conference and correspond with DIP lenders re case and limited operation period matters (.8); correspond with landlord group re same (.3); research re options re same (.4).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/24/20	Emily Elizabeth Geier	1.80	Telephone conference with DIP lenders re limited operation period hearing (.7); correspond with K&E team re status agenda (.3); correspond with K&E team, Alix re budget for same (.8).
04/26/20	Emily Elizabeth Geier	0.40	Review status agenda (.2); correspond with K&E team re same (.2).
04/26/20	Charles B. Sterrett	0.10	Review declarations re case strategy motion.
04/27/20	Joshua M. Altman	9.10	Analyze objections re limited operation period (.6); draft, revise reply preliminary statement re same (2.9); correspond with K&E team re strategy re same (.3); revise reply and research re same (2.1); correspond with Company, lenders re reply and revise re same (.9); conference with Committee re hearing and related matters (.8); conferences with local counsel re various case inquiries and follow up re same (.4); correspond with Alix re various matters (.2); draft, revise hearing talking points (.9).
04/27/20	Emily Elizabeth Geier	5.90	Review and revise reply (3.3); correspond with K&E team re same (1.3); review and analyze objections (1.3).
04/27/20	Elizabeth Helen Jones	8.30	Draft reply to landlord objections re limited operation period (2.4); research adequate protection case law (.8); revise reply (1.2); review objections to interim relief period (1.3); summarize re same (.6); draft, revise talking points re reply (2.0).
04/27/20	Charles B. Sterrett	0.20	Review, analyze precedent re declarations.
04/27/20	Josh Sussberg, P.C.	0.20	Telephone conference with E. Geier re reply to landlord objections and correspond re same.
04/28/20	Joshua M. Altman	0.30	Follow up re vendor inquiry.
04/28/20	Emily Elizabeth Geier	6.60	Draft talking points re limited operations period (2.4); correspond with K&E team re same (1.4); review and revise reply (.7); correspond with K&E team re same (.8); review and revise order (.6); correspond with K&E team re same (.7).

Legal Services for the Period Ending April 30, 2020
Pier 1 Imports, Inc.
Business Operations

Document Page 270 of 454

Invoice Number: 1050028090
Matter Number: 46243-9

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/28/20	Elizabeth Helen Jones	2.90	Revise reply to landlord objections (.2); revise talking points re same (.4); compile objections to limited operation period (.4); correspond with J. Sussberg re same (.1); revise reply re same (.6); revise talking points re same (.3); coordinate filing of reply with J. Altman, Kutak (.3); revise order for supplemental limited operation period (.6).
04/28/20	Charles B. Sterrett	0.50	Draft, revise rejection notice (.3); correspond with J. Altman, Kutak, Alix re same (.2).
04/28/20	Charles B. Sterrett	1.10	Review, revise declaration re wind down motion (.5); review and analyze precedent re same (.4); correspond with J. Altman re same (.2).
04/28/20	Josh Sussberg, P.C.	1.00	Participate in telephonic hearing re extension of operational shut down.
04/28/20	Josh Sussberg, P.C.	0.90	Review and revise reply to landlord objections (.3); correspond re same (.6).
04/29/20	Charles B. Sterrett	1.70	Review, revise declaration re case strategy motion (.9); revise case strategy motion (.5); correspond with J. Altman, E. Geier re same (.3).
04/30/20	Joshua M. Altman	0.40	Conference and correspond with vendor re inventory matter and develop strategy re same.
04/30/20	Joshua M. Altman	1.30	Conference with landlord counsel re hearing outcome and follow up re same (.8); correspond with landlord counsel re Florida lease matter and follow up with Alix team re same (.5).
04/30/20	Emily Elizabeth Geier	2.80	Telephone conference with Alix, K&E team re contingency planning (.9); correspond with K&E team re same (1.2); correspond with K&E team re Modells implications (.7).
Total		143.80	

Document Page 271 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 5, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050028091

Client Matter: 46243-10

In the Matter of Claims Administration

For legal services rendered through April 30, 2020
(see attached Description of Legal Services for detail)

\$ 23,755.50

Total legal services rendered

\$ 23,755.50

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	0.80	340.00	272.00
Joshua M. Altman	6.10	1,085.00	6,618.50
Emily Elizabeth Geier	3.80	1,175.00	4,465.00
Nick Hafen	1.10	610.00	671.00
Catherine Jun	0.30	1,035.00	310.50
Andrew Polansky	12.80	740.00	9,472.00
Leo Rosenberg	0.90	275.00	247.50
Charles B. Sterrett	2.30	610.00	1,403.00
Alex Warso	0.40	740.00	296.00
TOTALS	28.50		\$ 23,755.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/01/20	Joshua M. Altman	0.20	Correspond with inbound caller re claims matters.
04/02/20	Joshua M. Altman	0.10	Correspond with C. Jun, J. Johnston re GL claim matter.
04/02/20	Nick Hafen	0.50	Conference with inbound caller re claim inquiry.
04/03/20	Joshua M. Altman	0.20	Analyze correspondence from claimant and follow up re same.
04/03/20	Alex Warso	0.20	Correspond with A. Gains, J. Altman, Epiq, Alix teams re party in interest.
04/06/20	Joshua M. Altman	0.20	Correspond with counsel re claims inquiry.
04/07/20	Joshua M. Altman	0.30	Correspond with opposing counsel re claims and payments inquiry.
04/08/20	Nick Hafen	0.60	Conference with inbound caller re claim inquiry.
04/09/20	Alex Warso	0.20	Telephone conference with claimant re claim.
04/13/20	Joshua M. Altman	0.20	Correspond with A. Polansky re admin claims motions.
04/14/20	Anthony Abate	0.80	Draft template administrative claims procedures motion.
04/14/20	Joshua M. Altman	0.20	Correspond with Company re lift stay matter.
04/14/20	Andrew Polansky	1.70	Draft administrative claims procedures motion.
04/15/20	Andrew Polansky	1.10	Draft administrative claims procedures motion.
04/16/20	Emily Elizabeth Geier	1.40	Correspond with Canadian authority re claims bar date (.2); correspond with Osler re same (.2); review administrative claims procedures motion (.2); correspond with A. Polansky re same (.2); correspond with J. Sussberg re bar date issues (.4); research same (.2).
04/16/20	Andrew Polansky	2.60	Revise administrative claims procedures motion (2.2); correspond with E. Geier, J. Altman, C. Jun re same (.4).
04/17/20	Joshua M. Altman	0.30	Correspond with Company re claims deadline and related matters.
04/17/20	Andrew Polansky	0.10	Correspond with Kutak re administrative claims procedures motion.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/20/20	Joshua M. Altman	1.50	Conference with Alix team, Company re 341 meeting preparation and follow up re same (1.1); conference with U.S. Trustee and correspond with Company re same (.4).
04/20/20	Andrew Polansky	0.50	Revise administrative claims procedures motion (.4); correspond with J. Altman, E. Geier, C. Jun re same (.1).
04/21/20	Joshua M. Altman	1.30	Prepare for and attend 341 meeting (.9); follow up re same (.4).
04/21/20	Andrew Polansky	1.50	Revise administrative claims procedures motion (1.3); correspond with J. Altman re same (.2).
04/21/20	Leo Rosenberg	0.90	Prepare and shell administrative claims procedures motion (.3); draft claim notice (.6).
04/22/20	Joshua M. Altman	0.60	Comment on administrative claims procedures motion.
04/22/20	Catherine Jun	0.30	Correspond with Epiq, K&E team re administrative claims bar date (.2); review same (.1).
04/22/20	Andrew Polansky	1.00	Revise administrative claims procedures motion (.7); conference and correspond with C. Jun re same (.2); correspond with J. Altman, Epiq re same (.1).
04/23/20	Andrew Polansky	0.10	Correspond with Epiq, E. Geier re administrative claims procedures motion.
04/24/20	Emily Elizabeth Geier	2.40	Review and revise administrative claims procedures motion (1.4); correspond with K&E team re same (.6); research re same (.4).
04/24/20	Andrew Polansky	3.20	Revise administrative claims procedures motion (2.8); correspond with E. Geier, J. Altman, C. Sterrett re same (.4).
04/26/20	Andrew Polansky	1.00	Revise administrative claims procedures motion (.9); correspond with E. Geier, J. Altman, C. Jun re same (.1).
04/29/20	Joshua M. Altman	0.70	Correspond with Company re claims matters and analyze precedent re same.
04/30/20	Joshua M. Altman	0.30	Conference with inbound caller re claim matter and follow up re same.

Legal Services for the Period Ending April 30, 2020

Invoice Number:

1050028091

Pier 1 Imports, Inc.

Matter Number:

46243-10

Claims Administration

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/30/20	Charles B. Sterrett	2.30	Research, analyze precedent, case law re administrative claims issue (2.1); correspond with J. Altman, K&E team re same (.2).
Total		28.50	

Document Page 276 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 5, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050028092

Client Matter: 46243-11

In the Matter of U.S. Trustee and Statutory Reporting

For legal services rendered through April 30, 2020
(see attached Description of Legal Services for detail)

\$ 5,235.00

Total legal services rendered

\$ 5,235.00

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Joshua M. Altman	2.00	1,085.00	2,170.00
Stephanie Cohen	0.80	740.00	592.00
Emily Elizabeth Geier	1.40	1,175.00	1,645.00
Catherine Jun	0.80	1,035.00	828.00
TOTALS	5.00		\$ 5,235.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/01/20	Joshua M. Altman	0.20	Correspond with K&E team re U.S. Trustee 345 resolution.
04/14/20	Joshua M. Altman	0.30	Correspond with Company, U.S. Trustee re MOR.
04/16/20	Emily Elizabeth Geier	0.30	Correspond with K&E team and J. Altman re 341 meeting.
04/17/20	Joshua M. Altman	0.30	Conference with M. DeGraf and Alix re MOR and follow up re same.
04/17/20	Emily Elizabeth Geier	0.30	Correspond with K&E team and J. Altman re 341 meeting.
04/21/20	Emily Elizabeth Geier	0.80	Attend portion of 341 meeting telephonically.
04/27/20	Joshua M. Altman	0.30	Correspond with K&E team and S. Cohen re U.S. Trustee inquiry re bank account matters.
04/27/20	Stephanie Cohen	0.30	Correspond with K&E team, J. Altman and Alix re cash authorized depositories, cash management banks.
04/27/20	Catherine Jun	0.30	Correspond with U.S. Trustee, K&E team re cash management bank requirements.
04/28/20	Joshua M. Altman	0.50	Conference with U.S. Trustee, M. DeGraf and Alix re MOR (.3); follow up re same (.2).
04/29/20	Joshua M. Altman	0.40	Analyze cash management matters and correspond with C. Jun, S. Cohen re same.
04/29/20	Stephanie Cohen	0.50	Telephone conference with Alix re cash management accounts (.2); draft correspondence to U.S. Trustee re same (.3).
04/29/20	Catherine Jun	0.50	Correspond with U.S. Trustee, K&E team re cash management banks.
Total		5.00	

Document Page 279 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 5, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050028093

Client Matter: 46243-12

In the Matter of Hearings

For legal services rendered through April 30, 2020
(see attached Description of Legal Services for detail)

\$ 38,118.00

Total legal services rendered

\$ 38,118.00

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	4.20	340.00	1,428.00
Joshua M. Altman	3.80	1,085.00	4,123.00
Stephanie Cohen	1.00	740.00	740.00
AnnElyse Scarlett Gains	1.60	1,135.00	1,816.00
Emily Elizabeth Geier	4.50	1,175.00	5,287.50
Nick Hafen	2.20	610.00	1,342.00
Jacob H. Johnston	2.50	1,075.00	2,687.50
Elizabeth Helen Jones	2.80	610.00	1,708.00
Catherine Jun	4.50	1,035.00	4,657.50
Jane A. Komsky	1.10	740.00	814.00
Nick Krislov	2.30	740.00	1,702.00
Dan Latona	0.50	965.00	482.50
Mark McKane, P.C.	1.60	1,405.00	2,248.00
Andrew Polansky	2.50	740.00	1,850.00
Charles B. Sterrett	2.30	610.00	1,403.00
Josh Sussberg, P.C.	1.80	1,635.00	2,943.00
Alex Warso	3.90	740.00	2,886.00
TOTALS	43.10		\$ 38,118.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/01/20	Anthony Abate	2.00	Coordinate telephonic hearing lines for K&E team and debtor professionals for April 2 hearing.
04/02/20	Anthony Abate	0.50	Coordinate telephonic hearing lines for K&E attorneys and debtor professionals for April 2 hearing.
04/02/20	Joshua M. Altman	1.60	Telephonically attend hearing re budget motion.
04/02/20	Stephanie Cohen	1.00	Telephonically attend hearing re interim budget, temporary adjournment of certain motions.
04/02/20	AnnElyse Scarlett Gains	1.50	Telephonically attend hearing re motion to suspend payments.
04/02/20	Emily Elizabeth Geier	2.10	Prepare for and participate in hearing re limited operations period.
04/02/20	Nick Hafen	1.00	Telephonically attend hearing re emergency motion.
04/02/20	Jacob H. Johnston	2.50	Telephonically attend hearing re emergency motion (1.0); prepare for same (1.5).
04/02/20	Elizabeth Helen Jones	1.60	Telephonically attend hearing re interim budget motion (1.0); draft notes re same (.6).
04/02/20	Catherine Jun	0.70	Telephonically attend hearing re emergency motion.
04/02/20	Jane A. Komsky	1.10	Telephonically attend portion of hearing re emergency motion.
04/02/20	Nick Krislov	1.50	Telephonically attend hearing re emergency budget motion.
04/02/20	Mark McKane, P.C.	1.60	Participate in extended telephone hearing re Company's section 105 motion.
04/02/20	Andrew Polansky	1.50	Telephonically attend hearing re emergency budget motion.
04/02/20	Charles B. Sterrett	1.50	Telephonically attend hearing re emergency budget motion.
04/02/20	Josh Sussberg, P.C.	1.80	Prepare for and participate in hearing (1.6); correspond re same (.2).
04/02/20	Alex Warso	1.50	Telephonically attend hearing on emergency motion.
04/06/20	Anthony Abate	0.30	Coordinate telephonic hearing lines for K&E team for April 7 hearing.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/06/20	Catherine Jun	1.80	Conference and correspond with Kutak re hearing agenda (.5); review, revise same (.6); correspond with Kutak, K&E team, J. Altman and UCC re dial-ins for same (.7).
04/07/20	Joshua M. Altman	0.10	Telephonically attend retention application hearing.
04/07/20	AnnElyse Scarlett Gains	0.10	Telephonically attend court hearing.
04/20/20	Anthony Abate	0.80	Draft status update and agenda for April 28 hearing.
04/20/20	Alex Warso	0.20	Correspond with J. Altman, A. Abate, K&E team re April 28 hearing agenda.
04/23/20	Alex Warso	0.40	Draft, revise hearing agenda.
04/24/20	Anthony Abate	0.30	Review and revise status update and agenda for April 28 hearing.
04/24/20	Joshua M. Altman	0.40	Comment on, revise agenda re hearing.
04/24/20	Catherine Jun	1.30	Conference and correspond with Kutak re hearing agenda (.3); correspond with Cole Schotz re same (.3); correspond with K&E team re same (.1); review, revise same (.6).
04/24/20	Alex Warso	0.80	Revise hearing agenda (.4); correspond with C. Jun, J. Altman, E. Geier, A. Abate re same (.4).
04/26/20	Joshua M. Altman	0.60	Comment on, revise agenda (.5); coordinate filing of same (.1).
04/26/20	Catherine Jun	0.70	Correspond with K&E team, Kutak re hearing agenda.
04/27/20	Anthony Abate	0.30	Correspond with CourtSolutions re 4/28 hearing appearances.
04/28/20	Joshua M. Altman	1.10	Participate in telephonic hearing re limited operations period.
04/28/20	Emily Elizabeth Geier	2.40	Prepare for and participate in limited operations period hearing.
04/28/20	Nick Hafen	1.20	Telephonically attend hearing re extension of limited operations period.
04/28/20	Elizabeth Helen Jones	1.20	Telephonically attend interim budget motion hearing.
04/28/20	Nick Krislov	0.80	Telephonically attend hearing re interim budget order.
04/28/20	Dan Latona	0.50	Telephonically attend (in part) hearing re interim budget.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/28/20	Andrew Polansky	1.00	Telephonically attend hearing re interim budget.
04/28/20	Charles B. Sterrett	0.80	Telephonically attend hearing re emergency budget motion.
04/28/20	Alex Warso	1.00	Telephonically attend hearing re limited operations, emergency budget motion.
Total		43.10	

Document Page 284 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 5, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050028094

Client Matter: 46243-14

In the Matter of Employee Issues

For legal services rendered through April 30, 2020
(see attached Description of Legal Services for detail)

\$ 77,392.50

Total legal services rendered

\$ 77,392.50

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Joshua M. Altman	17.00	1,085.00	18,445.00
Matthew Antinossi	1.30	1,375.00	1,787.50
Wes Benter	10.50	725.00	7,612.50
Kate Coverdale	0.30	1,215.00	364.50
Emily Elizabeth Geier	15.30	1,175.00	17,977.50
Sydney Jones	13.40	1,025.00	13,735.00
Anusheh Khoshsim	3.00	610.00	1,830.00
R.D. Kohut	9.60	1,175.00	11,280.00
Rebecca Liu	3.80	1,085.00	4,123.00
Josh Sussberg, P.C.	0.10	1,635.00	163.50
Alex Warso	0.10	740.00	74.00
TOTALS	74.40		\$ 77,392.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/01/20	Sydney Jones	0.20	Review and provide comments to draft communication for employees.
04/01/20	R.D. Kohut	0.20	Review employee communication issues.
04/03/20	Joshua M. Altman	0.80	Conference with R. Kohut, S. Jones, Company re employee matters and follow up re same.
04/03/20	Wes Benter	0.80	Telephone conference with R. Kohut, S. Jones, J. Altman, R. McKown and C. Murray re employee and governmental notices.
04/03/20	Sydney Jones	0.90	Telephone conference with Company re WARN considerations (.7); telephone conference with R. Kohut re same (.1); correspond re same (.1).
04/03/20	Anusheh Khoshsim	2.00	Research re WARN Act requirements.
04/03/20	R.D. Kohut	1.00	Telephone conference with Company re WARN Act issues (.9); conference with S. Jones re memorandum (.1).
04/04/20	Sydney Jones	3.80	Draft memorandum re WARN considerations (1.5); research case law re WARN compliance (1.0); correspond re same (.3); review precedent WARN notices (1.0).
04/04/20	Anusheh Khoshsim	1.00	Research re WARN issues and notice requirements.
04/06/20	Joshua M. Altman	3.10	Comment on WARN memorandum and correspond with R. Kohut re same (1.3); correspond and conferences with Company re employee matters and analyze related matters (1.1); research and follow up re same (.7).
04/06/20	Wes Benter	0.50	Review and provide comments to WARN Act memorandum.
04/06/20	Sydney Jones	0.20	Revise WARN Act memorandum.
04/06/20	R.D. Kohut	2.70	Review and revise WARN Act memorandum (2.0); conference with S. Jones and W. Benter re memorandum (.7).
04/07/20	Joshua M. Altman	1.90	Draft, revise employee communications (.8); comment on board presentation re same (.7); correspond and conferences with R. Kohut, S. Jones, W. Benter re related matters (.4).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/07/20	Matthew Antinossi	1.30	Correspond with K&E team re severance issues (.3); review, analyze files re same (.2); review, analyze draft employee notice re same (.3); review, analyze retirement plan presentation re proposed changes (.4); correspond with J. Altman re same (.1).
04/07/20	Wes Benter	2.20	Review conditional notice memorandum (.7); prepare presentation for board presentation (1.5).
04/07/20	Emily Elizabeth Geier	1.40	Review and revise WARN notice presentation (.3); correspond with K&E team and J. Altman re same (.3); telephone conference with Company re same (.3); review letter re same (.3); correspond with K&E team and J. Altman re same (.2).
04/07/20	Sydney Jones	1.40	Review and revise WARN memorandum (.4); draft slides for board meeting re WARN (.3); correspond and telephone conference re same (.2); review severance reduction letter (.3); correspond re severance and release considerations (.2).
04/07/20	R.D. Kohut	2.00	Review and revise WARN Act memorandum and slides (1.6); conference with S. Jones and W. Benter re same (.4).
04/07/20	Alex Warso	0.10	Telephone conference with former employee re bankruptcy notice.
04/08/20	Joshua M. Altman	0.70	Correspond with R. Kohut, S. Jones, Company re employee correspondence comments (.3); conferences and correspond with Company re same (.4).
04/08/20	Wes Benter	1.30	Confirm and generate updated listing of governmental agency contacts for layoff notices (.6); review and provide comments to draft furlough and conditional layoff notice (.7).
04/08/20	Emily Elizabeth Geier	0.40	Correspond with Company re employee compensation and process.
04/08/20	Sydney Jones	2.00	Attend board meeting re WARN and other considerations (1.6); review draft WARN notices and correspondence re same (.4).
04/08/20	Rebecca Liu	1.90	Review and revise corporate governance document re executive compensation issues.
04/08/20	Josh Sussberg, P.C.	0.10	Correspond with K&E team re WARN issues.

Legal Services for the Period Ending April 30, 2020
Pier 1 Imports, Inc.
Employee Issues

Document Page 288 of 454

Invoice Number: 1050028094
Matter Number: 46243-14

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/09/20	Wes Benter	1.50	Review and revise government contact information for pending WARN notices (.7); research additional state requirements re separation of employment filings in addition to WARN and draft summary of employer obligations (.8).
04/09/20	Emily Elizabeth Geier	2.60	Telephone conference with Company re WARN and related employee noticing (1.1); review materials re same (.9); correspond with K&E team and J. Altman re same (.6).
04/09/20	Sydney Jones	1.80	Revise employee and governmental WARN notices (.7); review governmental contact information and non-WARN notification laws (.8); correspond with K&E team and Company re same (.3).
04/09/20	R.D. Kohut	1.00	Review and revise WARN Act notices.
04/09/20	Rebecca Liu	1.00	Review and revise corporate governance document re executive compensation issues.
04/10/20	Emily Elizabeth Geier	1.10	Review WARN, employee letter materials (.6); correspond with K&E team, J. Altman and Company re same (.5).
04/10/20	Sydney Jones	0.30	Review correspondence and considerations re workforce and WARN Act.
04/10/20	R.D. Kohut	0.50	Review, analyze WARN Act issues.
04/13/20	Joshua M. Altman	2.40	Comment on proposed press release and related communications materials and follow up re same (.8); conference with Joele Frank, Company, Alix re same (.6); conference with Company, T. Cruikshank re same (.4); correspond with R. Kohut, S. Jones re same (.3); correspond and conference with H. Etlin re same (.3).
04/13/20	Emily Elizabeth Geier	1.40	Review and revise WARN notices and cover letters.
04/13/20	Sydney Jones	0.30	Correspond with Company re WARN considerations.
04/13/20	R.D. Kohut	0.20	Review WARN Act issues.
04/14/20	Joshua M. Altman	1.20	Conference with Company, R. Kohut, S. Jones re WARN matters (.4); follow up with R. Kohut, S. Jones re same (.2); analyze comments to notices (.2); correspond with Company re notices (.4).

Legal Services for the Period Ending April 30, 2020
Pier 1 Imports, Inc.
Employee Issues

Document Page 289 of 454

Invoice Number: 1050028094
Matter Number: 46243-14

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/14/20	Wes Benter	4.00	Review Company-provided draft furlough and employee notices (.4); telephone conference with R. Kohut, S. Jones, J. Altman and Company re coordination of preparing and delivering finalized notices to government agencies and employees (.5); telephone conference with S. Jones re preparing and mailing government notices (.1); populate draft notice documents and create required attachments for 12 mailings (2.8); coordinate with mailing department for printing and overnight delivery (.2).
04/14/20	Emily Elizabeth Geier	2.00	Telephone conferences with Company, K&E team re WARN letters (1.4); review same (.6).
04/14/20	Sydney Jones	2.50	Telephone conference with R. Kohut, J. Altman, W. Benter and Company re WARN and furlough notices (.5); prepare governmental WARN notices (1.6); correspond and telephone conferences re same (.4).
04/14/20	R.D. Kohut	1.50	Review WARN Act issues (.6); telephone conference with Company re same (.5); review revised notices (.4).
04/15/20	Wes Benter	0.20	Review and confirm delivery of notices.
04/15/20	Emily Elizabeth Geier	1.60	Review and revise associate FAQs (.8); correspond with Company re same (.5); correspond with Alix re same (.3).
04/17/20	Joshua M. Altman	0.40	Correspond with K&E team re VIP cinema employee precedent and analyze same.
04/21/20	Joshua M. Altman	1.90	Conferences and correspond with Company, E. Geier, H. Etlin re employee matters and strategy re same (1.3); analyze details, diligence re same (.6).
04/21/20	Emily Elizabeth Geier	1.20	Correspond with K&E team, J. Altman, Company, Alix team re employee payments.
04/22/20	Joshua M. Altman	1.90	Conference with Company, E. Geier, H. Etlin re employee matters (1.3); prepare for same (.3); correspond with R. Kohut, S. Jones, E. Geier re same (.3).
04/22/20	Emily Elizabeth Geier	1.60	Telephone conference with Company, K&E team, J. Altman, Alix re employee payments (.8); correspond with K&E team re same (.4); revise resolution re same (.4).

Legal Services for the Period Ending April 30, 2020

Invoice Number:

1050028094

Pier 1 Imports, Inc.

Matter Number:

46243-14

Employee Issues

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/22/20	R.D. Kohut	0.50	Review wage issues (.3); conference with J. Altman re same (.2).
04/23/20	Joshua M. Altman	0.80	Correspond with K. Coverdale, E. Geier re employee compensation matters and analyze documents re same.
04/26/20	Joshua M. Altman	1.10	Conferences and correspond with Company, H. Etlin re employee correspondence matters and follow up re same.
04/29/20	Joshua M. Altman	0.80	Correspond with K. Coverdale, R. Liu, E. Geier re employee compensation matters and research re same.
04/29/20	Kate Coverdale	0.30	Address deferred compensation issues.
04/29/20	Emily Elizabeth Geier	1.10	Review deferred compensation program/rabbi trust issue (.6); correspond and conference with J. Altman re same (.5).
04/29/20	Rebecca Liu	0.90	Review options for deferred compensation plan.
04/30/20	Emily Elizabeth Geier	0.90	Telephone conference with K&E team re human resources work plan.
Total		74.40	

Document Page 291 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 5, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050028095

Client Matter: 46243-16

In the Matter of Utilities

For legal services rendered through April 30, 2020
(see attached Description of Legal Services for detail)

\$ 1,419.50

Total legal services rendered

\$ 1,419.50

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Elizabeth Helen Jones	0.80	610.00	488.00
Catherine Jun	0.90	1,035.00	931.50
TOTALS	1.70		\$ 1,419.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/01/20	Elizabeth Helen Jones	0.20	Correspond with Canadian utility provider.
04/09/20	Elizabeth Helen Jones	0.20	Correspond with J. Williams re utilities request.
04/10/20	Elizabeth Helen Jones	0.30	Correspond with Alix re utility request (.1); correspond with utility provider re same (.2).
04/17/20	Elizabeth Helen Jones	0.10	Correspond with Alix team re utility and surety bonds request.
04/27/20	Catherine Jun	0.70	Correspond with utilities counsel, Alix re utilities payments.
04/28/20	Catherine Jun	0.20	Correspond with utilities counsel, Alix re utility payments.
Total		1.70	

Document Page 294 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 5, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050028096

Client Matter: 46243-17

In the Matter of Tax Issues

For legal services rendered through April 30, 2020
(see attached Description of Legal Services for detail)

\$ 32,219.00

Total legal services rendered

\$ 32,219.00

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Joshua M. Altman	3.90	1,085.00	4,231.50
Emily Elizabeth Geier	6.10	1,175.00	7,167.50
Anthony Vincenzo Sexton	11.70	1,265.00	14,800.50
Josh Sussberg, P.C.	0.70	1,635.00	1,144.50
Nicholas Warther	5.00	975.00	4,875.00
TOTALS	27.40		\$ 32,219.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/01/20	Joshua M. Altman	1.60	Conference with A. Sexton, Company re tax matters (.8); follow up with interested parties and analyze outcomes re same (.8).
04/01/20	Anthony Vincenzo Sexton	1.30	Telephone conference with Company, J. Altman and K&E team re tax refund issues (.7); review materials re same (.4); correspond with K&E team, J. Altman re same (.2).
04/01/20	Nicholas Warther	1.00	Telephone conference with Company, PwC and A. Sexton re carryback of NOLs (.8); review and analyze PwC numbers re same (.2).
04/02/20	Anthony Vincenzo Sexton	0.80	Analyze NOL carryback issues.
04/02/20	Josh Sussberg, P.C.	0.20	Correspond re tax matters.
04/03/20	Joshua M. Altman	1.70	Conference with A. Sexton, E. Geier, S. Panagos re tax matter and follow up re same (.8); correspond with N. Krislov re motion re tax matters and analyze strategy, precedent re same (.9).
04/03/20	Emily Elizabeth Geier	2.80	Correspond and telephone conference with K&E team, J. Altman re NOL motion (.7); telephone conference with DIP lenders, K&E team, J. Altman re NOL refund (1.0); correspond with K&E team, J. Altman re same (1.1).
04/03/20	Anthony Vincenzo Sexton	1.40	Analyze NOL carryback issues (.8); telephone conference with K&E team, Company, E. Geier and PJT re milestone and tax refund issues (.6).
04/04/20	Emily Elizabeth Geier	0.70	Correspond with K&E team, J. Altman re NOL motion and basis for relief.
04/05/20	Emily Elizabeth Geier	1.80	Telephone conference with lenders, K&E team and A. Sexton re tax refunds (.5); correspond with K&E team, J. Altman re same (.3); correspond with K&E team, J. Altman re NOL motion (.2); research re same (.8).
04/05/20	Anthony Vincenzo Sexton	1.10	Analyze NOL carryback issues (.4); telephone conference with DIP lender counsel re same (.7).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/05/20	Nicholas Warther	1.50	Draft CARES Act treatment of NOL carrybacks for motion and correspond with K&E team re same.
04/06/20	Anthony Vincenzo Sexton	0.30	Review tax refund issues and correspond with lenders re same.
04/07/20	Joshua M. Altman	0.30	Correspond with A. Sexton, PwC, Alix team re NOL matters.
04/07/20	Anthony Vincenzo Sexton	2.00	Telephone conferences with PwC re retention issues and creditor discussions (.4); correspond with K&E team re same (.2); review and analyze materials re NOL carrybacks (.3); telephone conference with Company re NOL carryback issues (.4); telephone conference with Company and advisors re DIP milestones and planning issues (.7).
04/08/20	Joshua M. Altman	0.30	Correspond with A. Sexton, E. Geier re tax matters.
04/08/20	Anthony Vincenzo Sexton	1.00	Attend board meeting re tax refund issues (.5); review and revise drafting for NOL carryback issues (.2); correspond with advisors re same (.3).
04/08/20	Nicholas Warther	0.70	Review and revise NOL motion and correspond with K&E team re same.
04/09/20	Anthony Vincenzo Sexton	0.40	Correspond with creditor counsel re tax refund issues (.2); correspond with Company and PwC re same (.2).
04/10/20	Anthony Vincenzo Sexton	0.60	Telephone conference with lender counsel re tax refund issue (.3); review materials re same (.3).
04/13/20	Anthony Vincenzo Sexton	0.30	Correspond with Company and PwC re tax refund issues.
04/19/20	Anthony Vincenzo Sexton	0.20	Correspond with creditors and accountants re tax refund claim.
04/20/20	Emily Elizabeth Geier	0.40	Correspond with A. Sexton re tax issues.
04/20/20	Anthony Vincenzo Sexton	0.70	Correspond with parties re tax refund issue.
04/20/20	Josh Sussberg, P.C.	0.30	Correspond re tax refund and consider issues related to same.
04/21/20	Nicholas Warther	0.20	Correspond with K&E team re treatment of priority tax claims.
04/22/20	Anthony Vincenzo Sexton	0.20	Correspond with K&E team and E. Geier re plan issues.

Pier 1 Imports, Inc.

Invoice Number:

1050028096

Tax Issues

Matter Number:

46243-17

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/23/20	Emily Elizabeth Geier	0.40	Correspond with A. Sexton re tax-related wind down mechanics.
04/23/20	Anthony Vincenzo Sexton	1.20	Telephone conference with Company re tax refund and RP liability issues (.5); correspond with K&E team and E. Geier re same (.4); review plan issues (.3).
04/23/20	Josh Sussberg, P.C.	0.20	Correspond re status and taxes.
04/23/20	Nicholas Warther	0.20	Correspond with K&E team re winding down estate and responsible person claims.
04/24/20	Anthony Vincenzo Sexton	0.20	Correspond with Company and creditor counsel re tax refund issues.
04/25/20	Nicholas Warther	0.50	Correspond with PwC, A. Sexton re disclosing tax attribute numbers in disclosure statement.
04/27/20	Nicholas Warther	0.70	Review and revise disclosures and correspond with PwC re same.
04/28/20	Nicholas Warther	0.20	Correspond with PwC and K&E team re tax disclosures.
Total		27.40	

Document Page 299 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 5, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050028097

Client Matter: 46243-19

In the Matter of International Issues

For legal services rendered through April 30, 2020
(see attached Description of Legal Services for detail)

\$ 1,953.00

Total legal services rendered

\$ 1,953.00

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Joshua M. Altman	1.80	1,085.00	1,953.00
TOTALS	1.80		\$ 1,953.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/01/20	Joshua M. Altman	0.50	Conference with Osler team re unresolved Canadian matters and follow up re same.
04/07/20	Joshua M. Altman	0.40	Correspond with Osler team, Company re Canadian store matters.
04/08/20	Joshua M. Altman	0.70	Comment on affidavit and correspond with K&E team re same.
04/17/20	Joshua M. Altman	0.20	Correspond with Osler team re Canadian landlord issue.
Total		1.80	

Document Page 302 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 5, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050028098

Client Matter: 46243-20

In the Matter of Case Administration

For legal services rendered through April 30, 2020
(see attached Description of Legal Services for detail)

\$ 29,607.50

Total legal services rendered

\$ 29,607.50

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	1.70	340.00	578.00
Joshua M. Altman	15.30	1,085.00	16,600.50
Katie Bolanowski	0.50	1,215.00	607.50
Stephanie Cohen	0.10	740.00	74.00
Tim Cruickshank, P.C.	0.50	1,295.00	647.50
AnnElyse Scarlett Gains	0.10	1,135.00	113.50
Emily Elizabeth Geier	1.50	1,175.00	1,762.50
Nick Hafen	0.10	610.00	61.00
Catherine Jun	2.20	1,035.00	2,277.00
R.D. Kohut	2.00	1,175.00	2,350.00
Jane A. Komsky	0.30	740.00	222.00
Nick Krislov	0.80	740.00	592.00
Andrew Polansky	0.20	740.00	148.00
Leo Rosenberg	1.20	275.00	330.00
Charles B. Sterrett	1.00	610.00	610.00
Josh Sussberg, P.C.	1.00	1,635.00	1,635.00
Scott J. Vail	0.30	965.00	289.50
Alex Warso	0.30	740.00	222.00
Nicholas Warther	0.50	975.00	487.50
TOTALS	29.60		\$ 29,607.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/01/20	Emily Elizabeth Geier	0.60	Telephone conference with advisors re status and next steps.
04/01/20	Catherine Jun	0.40	Conference with advisors on case timeline, operational updates.
04/06/20	Joshua M. Altman	0.40	Correspond with C. Sterrett, K&E team re work in progress matters and analyze same.
04/06/20	Catherine Jun	0.10	Correspond with C. Sterrett, K&E team re case status.
04/06/20	Charles B. Sterrett	0.20	Correspond with C. Jun re works in process status.
04/08/20	Joshua M. Altman	0.40	Correspond and conference with Company re case matters.
04/08/20	Emily Elizabeth Geier	0.90	Telephone conference with Alix, Guggenheim, K&E team re status and liquidity.
04/08/20	R.D. Kohut	2.00	Review board materials (.4); participate in telephone conference with Company re same (1.6).
04/09/20	Nick Krislov	0.10	Correspond with A. Warso re case status.
04/09/20	Leo Rosenberg	0.40	Prepare docket report.
04/09/20	Josh Sussberg, P.C.	0.40	Correspond with K&E team re transaction status (.2); correspond with same re mastercard litigation (.2).
04/09/20	Alex Warso	0.20	Draft case report (.1); correspond with N. Krislov, K&E team re same (.1).
04/13/20	Anthony Abate	1.50	Compile and distribute precedent motions (.5); draft template motion and order (1.0).
04/13/20	Joshua M. Altman	1.30	Conferences with Company re various case matters and follow up re same (.6); correspond and conference with C. Sterrett re motion and analyze precedent re same (.7).
04/13/20	Tim Cruickshank, P.C.	0.50	Telephone conferences with K&E team re case status.
04/13/20	Catherine Jun	0.20	Correspond with K&E team re case update, Company correspondence.
04/13/20	Josh Sussberg, P.C.	0.20	Correspond with K&E team re status and next steps.
04/14/20	Joshua M. Altman	0.40	Conference with E. Geier, A. Gains re case strategy.

Legal Services for the Period Ending April 30, 2020
Pier 1 Imports, Inc.
Case Administration

Document Page 305 of 454

Invoice Number: 1050028098
Matter Number: 46243-20

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/16/20	Joshua M. Altman	0.60	Analyze correspondence re various case matters and follow up re same.
04/16/20	AnnElyse Scarlett Gains	0.10	Review correspondence re MOR and 341.
04/16/20	Catherine Jun	0.10	Correspond with Kutak re 341 meeting.
04/16/20	Josh Sussberg, P.C.	0.10	Correspond with K&E team re status.
04/17/20	Nick Krislov	0.40	Draft, submit case update for internal reporting (.2); correspond with K&E team, A. Warso re same (.2).
04/17/20	Josh Sussberg, P.C.	0.20	Correspond with K&E team re status.
04/18/20	Katie Bolanowski	0.50	Correspond with K&E team re overadvances.
04/20/20	Leo Rosenberg	0.10	Prepare docket update.
04/21/20	Josh Sussberg, P.C.	0.10	Correspond with advisors re status and advisor telephone conference.
04/22/20	Joshua M. Altman	0.40	Telephone conference and correspond with Epiq, Alix, Guggenheim re case coordination.
04/24/20	Nick Krislov	0.10	Draft internal case status update.
04/27/20	Catherine Jun	0.90	Review, revise critical dates chart (.5); correspond with K&E team re same (.4).
04/27/20	Leo Rosenberg	0.60	Prepare docket report.
04/27/20	Charles B. Sterrett	0.40	Correspond with C. Jun, K&E team re case status, critical deadlines (.2); review, revise organizational document re work in process (.2).
04/28/20	Anthony Abate	0.20	Attend telephone conference with J. Altman, K&E team re work in process.
04/28/20	Joshua M. Altman	4.70	Analyze additional objections (.4); revise talking points and prepare for hearing (.9); attend work in progress meeting (.2); follow up re same (.3); revise order and correspond and conference with E. Geier, E. Jones, parties in interest re same (2.3); conference with Company re case matters (.2); comment on critical dates chart (.4).
04/28/20	Stephanie Cohen	0.10	Telephone conference with J. Altman, K&E team re work in process.
04/28/20	Nick Hafen	0.10	Telephone conference with J. Altman, K&E team re work in process.
04/28/20	Catherine Jun	0.50	Telephone conference with K&E team re status update (.3); correspond with C. Sterrett, K&E team re same (.2).

Pier 1 Imports, Inc.
Case AdministrationInvoice Number:
Matter Number:1050028098
46243-20

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/28/20	Jane A. Komsky	0.30	Telephone conference with J. Altman, K&E team re work in process (.2); review key dates timeline (.1).
04/28/20	Nick Krislov	0.20	Telephone conference with J. Altman, K&E team re work in process.
04/28/20	Andrew Polansky	0.20	Prepare for and attend conference with J. Altman, K&E team re priority work streams, next steps.
04/28/20	Leo Rosenberg	0.10	Participate in telephone conference with J. Altman, K&E team re work in process.
04/28/20	Charles B. Sterrett	0.40	Telephone conference with J. Altman, K&E team re case status, critical work streams (.2); prepare re same (.2).
04/28/20	Scott J. Vail	0.30	Prepare for and participate in telephone conference with K&E team, J. Altman re work in process and critical deadlines.
04/28/20	Alex Warso	0.10	Telephone conference with J. Altman, K&E team re updates.
04/29/20	Joshua M. Altman	4.90	Conference and correspond with Alix, Guggenheim, Epiq re case coordination (.9); comment on, revise limited operation order and correspond with various parties to resolve open issues re same (1.6); draft, revise wind down motion and analyze precedent re same (2.4).
04/29/20	Nicholas Warther	0.50	Correspond with P1 re estimates of tax claims.
04/30/20	Joshua M. Altman	1.40	Correspond and conference with objectors, stakeholders re order comments and resolve same.
04/30/20	Joshua M. Altman	0.80	Comment on MOR and analyze precedent re same.
Total		29.60	

Document Page 307 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 5, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050028100

Client Matter: 46243-21

In the Matter of K&E Retention & Fee Applications

For legal services rendered through April 30, 2020
(see attached Description of Legal Services for detail)

\$ 36,599.50

Total legal services rendered

\$ 36,599.50

Legal Services for the Period Ending April 30, 2020

Invoice Number:

1050028100

Pier 1 Imports, Inc.

Matter Number:

46243-21

K&E Retention & Fee Applications

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	0.20	340.00	68.00
Joshua M. Altman	2.80	1,085.00	3,038.00
Stephanie Cohen	5.10	740.00	3,774.00
AnnElyse Scarlett Gains	0.60	1,135.00	681.00
Emily Elizabeth Geier	3.00	1,175.00	3,525.00
Nick Hafen	8.80	610.00	5,368.00
Elizabeth Helen Jones	4.20	610.00	2,562.00
Catherine Jun	0.80	1,035.00	828.00
Jane A. Komsky	1.40	740.00	1,036.00
Nick Krislov	3.40	740.00	2,516.00
Andrew Polansky	3.20	740.00	2,368.00
Leo Rosenberg	3.90	275.00	1,072.50
Charles B. Sterrett	6.30	610.00	3,843.00
Alex Warso	8.00	740.00	5,920.00
TOTALS	51.70		\$ 36,599.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/04/20	Andrew Polansky	2.70	Review, revise K&E invoices re privilege, confidentiality, U.S. Trustee guidelines.
04/04/20	Charles B. Sterrett	3.40	Review, analyze invoices, billing re compliance with U.S. Trustee guidelines (3.3); correspond with A. Warso re same (.1).
04/04/20	Alex Warso	0.90	Review, revise K&E invoice re U.S. Trustee guidelines, privilege (.7); correspond with S. Cohen, K&E team re same (.2).
04/05/20	Nick Hafen	3.40	Review, revise K&E invoices re privilege, confidentiality, U.S. Trustee guidelines.
04/05/20	Elizabeth Helen Jones	0.60	Review March K&E invoice for compliance with U.S. Trustee guidelines (.5); correspond with J. Komsky re same (.1).
04/05/20	Alex Warso	0.90	Review, revise K&E invoice re U.S. Trustee guidelines, privilege.
04/06/20	Stephanie Cohen	2.20	Review, revise K&E invoices for confidentiality and pursuant to U.S. Trustee guidelines and privilege.
04/06/20	Nick Krislov	1.80	Review, revise invoices per U.S. Trustee guidelines and for privacy.
04/06/20	Alex Warso	2.80	Review, revise K&E invoice re U.S. Trustee guidelines, privilege (2.7); correspond and conference with C. Sterrett re same (.1).
04/07/20	Jane A. Komsky	0.60	Review, revise K&E invoices re privilege, confidentiality, U.S. Trustee guidelines.
04/09/20	Elizabeth Helen Jones	1.80	Draft revised budget and staffing memo re extended timeline.
04/10/20	Elizabeth Helen Jones	0.60	Correspond with A. Gains re budget and staffing memo (.2); revise re same (.4).
04/11/20	Alex Warso	0.30	Correspond with C. Jun, S. Cohen re K&E invoice (.1); review, analyze same (.2).
04/12/20	Stephanie Cohen	0.90	Review, revise K&E invoices re privilege, confidentiality, U.S. Trustee guidelines (.8); correspond with C. Jun re fee applications, fee statements (.1).
04/12/20	Nick Hafen	1.80	Review, revise K&E invoices re privilege, confidentiality, U.S. Trustee guidelines.

Legal Services for the Period Ending April 30, 2020
Pier 1 Imports, Inc.
K&E Retention & Fee Applications

Document Page 310 of 454

Invoice Number: 1050028100
Matter Number: 46243-21

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/12/20	Elizabeth Helen Jones	1.20	Review March invoices for compliance with U.S. Trustee guidelines (1.1); correspond with J. Komsky re same (.1).
04/12/20	Andrew Polansky	0.50	Review, revise K&E invoices re privilege, confidentiality, U.S. Trustee guidelines.
04/12/20	Charles B. Sterrett	2.90	Review, revise K&E invoices re privilege, confidentiality, U.S. Trustee guidelines (2.7); correspond with A. Warso re same (.2).
04/12/20	Alex Warso	3.10	Correspond with S. Cohen, K&E team re K&E invoice (.3); analyze, revise K&E invoice re U.S. Trustee guidelines, privilege (2.5); correspond with C. Sterrett re same (.3).
04/13/20	Stephanie Cohen	1.10	Correspond with N. Hafen re fee statements (.1); review, revise K&E invoices re privilege, confidentiality, U.S. Trustee guidelines (1.0).
04/13/20	Jane A. Komsky	0.80	Review, revise K&E invoices re privilege, confidentiality, U.S. Trustee guidelines.
04/13/20	Nick Krislov	1.60	Review, revise K&E invoice per U.S. Trustee guidelines and for privacy.
04/14/20	Anthony Abate	0.20	Draft template first monthly fee statement.
04/14/20	Nick Hafen	0.30	Correspond with A. Abate, P. Marcum re first monthly fee statement (.2); review same (.1).
04/17/20	Stephanie Cohen	0.30	Correspond with N. Hafen, C. Jun re first fee statement, review and revise re same.
04/18/20	AnnElyse Scarlett Gains	0.60	Review and analyze invoice re U.S. Trustee guidelines.
04/19/20	Joshua M. Altman	1.30	Comment on invoice re compliance with applicable laws and confidentiality protocols.
04/20/20	Catherine Jun	0.10	Correspond with K&E team, E. Geier re fee statement.
04/21/20	Emily Elizabeth Geier	1.20	Review and revise February K&E invoice re U.S. Trustee guidelines, privilege.
04/22/20	Stephanie Cohen	0.10	Correspond with C. Jun, K&E team re monthly fee statement.
04/22/20	Emily Elizabeth Geier	1.60	Review March K&E invoice re U.S. Trustee guidelines, privilege (1.3); correspond with C. Jun, K&E team re fee statement (.3).
04/22/20	Nick Hafen	0.30	Correspond with S. Cohen, C. Jun, L. Rosenberg re first monthly fee statement.
04/22/20	Leo Rosenberg	3.90	Prepare first monthly fee application.

Legal Services for the Period Ending April 30, 2020

Invoice Number:

1050028100

Pier 1 Imports, Inc.

Matter Number:

46243-21

K&E Retention & Fee Applications

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/23/20	Joshua M. Altman	0.60	Comment on monthly statement and correspond with E. Geier, J. Williams re same (.5); coordinate filing of same (.1).
04/23/20	Stephanie Cohen	0.50	Revise first monthly fee statement (.4); correspond with N. Hafen re same (.1).
04/23/20	Emily Elizabeth Geier	0.20	Review fee statement.
04/23/20	Nick Hafen	3.00	Review and revise first monthly fee statement (2.4); correspond with S. Cohen, K&E team re same (.5); correspond with Kutak re filing of same (.1).
04/23/20	Catherine Jun	0.70	Review K&E fee statement (.4); correspond with N. Hafen, K&E team re same (.3).
04/29/20	Joshua M. Altman	0.90	Analyze fee matters and correspond with E. Geier re same.
Total		51.70	

Document Page 312 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 5, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050028101

Client Matter: 46243-22

In the Matter of Non-K&E Retention and Fee Applications

For legal services rendered through April 30, 2020
(see attached Description of Legal Services for detail)

\$ 36,690.50

Total legal services rendered

\$ 36,690.50

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	0.70	340.00	238.00
Joshua M. Altman	2.70	1,085.00	2,929.50
Stephanie Cohen	1.90	740.00	1,406.00
AnnElyse Scarlett Gains	0.50	1,135.00	567.50
Emily Elizabeth Geier	2.60	1,175.00	3,055.00
Nick Hafen	6.40	610.00	3,904.00
Catherine Jun	23.70	1,035.00	24,529.50
Charles B. Sterrett	0.10	610.00	61.00
TOTALS	38.60		\$ 36,690.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/01/20	Joshua M. Altman	0.20	Analyze retention dispute matters (.1); correspond with C. Jun re same (.1).
04/01/20	Stephanie Cohen	0.80	Telephone conference with C. Jun, E&Y re retention (.6); revise order re same (.2).
04/01/20	Nick Hafen	0.60	Review and analyze ordinary course professional declarations of disinterestedness (.5); correspond with C. Jun re same (.1).
04/01/20	Catherine Jun	1.80	Correspond with PwC, Orrick re retention application (.2); correspond with E&Y re retention application (1.6).
04/02/20	Stephanie Cohen	0.20	Review precedent retention orders (.1); correspond with C. Jun re same (.1).
04/02/20	Nick Hafen	0.10	Review and analyze ordinary course professionals declarations of disinterestedness.
04/02/20	Catherine Jun	2.20	Coordinate filing of ordinary course professionals declarations of disinterestedness (.1); review same (.1); correspond with E&Y, Company, Alix re retention application (.8); correspond with PwC re retention application (1.0); correspond with N. Hafen, K&E team re reporting requirements (.2).
04/03/20	Catherine Jun	2.80	Conference and correspond with U.S. Trustee re retention applications (.3); conference and correspond with Company re same (.2); conference and correspond with PwC and its counsel re objection to same (1.3); conference and correspond with Guggenheim re retention application (.8); review, revise hearing agenda per same (.2).
04/06/20	Joshua M. Altman	0.30	Correspond with C. Jun re retention matters.
04/06/20	AnnElyse Scarlett Gains	0.50	Correspond with Sidley re Guggenheim retention.
04/06/20	Emily Elizabeth Geier	0.60	Correspond with J. Altman, K&E team, Kutak re Guggenheim and committee retention applications.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/06/20	Catherine Jun	2.20	Correspond with Guggenheim counsel, Kutak re supplemental declaration (.5); correspond with J. Altman, K&E team, Guggenheim re fee issues (.6) correspond with PwC, Kutak re hearing on retention application (.9); correspond with U.S. Trustee, Osler re retention application (.2).
04/06/20	Charles B. Sterrett	0.10	Compile documents, correspond with C. Jun re PwC retention.
04/07/20	Emily Elizabeth Geier	0.60	Correspond with K&E team re retention applications and related hearing.
04/07/20	Catherine Jun	1.40	Correspond with Osler re retention application (.1); conference and correspond with PwC re retention application (1.1); conference and correspond with E&Y re retention application (.2).
04/08/20	Joshua M. Altman	1.10	Conference with U.S. Trustee, E. Geier, C. Jun, PwC re retention matters and follow up re same (.8); analyze precedent re same (.3).
04/08/20	Emily Elizabeth Geier	1.40	Telephone conference with U.S. Trustee, PwC counsel, K&E team, J. Altman re PwC retention application (.6); correspond with K&E team, J. Altman re same (.4); review materials re same (.2); telephone conference with J. Altman re same (.2).
04/08/20	Nick Hafen	1.80	Correspond with C. Jun, J. Williams, Company re supplemental list of ordinary course professionals (.6); review and revise same (1.0); review and analyze declaration of disinterestedness (.1); correspond with C. Jun re same (.1).
04/08/20	Catherine Jun	1.20	Correspond with PwC re retention application (.8); correspond with E&Y re retention application (.2); correspond with Kutak, K&E team re ordinary course professionals list (.2).
04/09/20	Nick Hafen	0.60	Correspond with C. Jun, J. Williams, Company re additional ordinary course professionals and declarations of disinterestedness (.4); review and revise notice re same (.2).
04/09/20	Catherine Jun	1.40	Correspond with PwC re retention application (.1); correspond with Osler re retention application (.1); research precedent for same (1.2).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/10/20	Catherine Jun	0.80	Correspond with U.S. Trustee, Osler re retention application.
04/13/20	Catherine Jun	0.70	Correspond with PwC, U.S. Trustee re retention application.
04/14/20	Anthony Abate	0.40	Search for and distribute precedent 327 retention orders and supplemental declarations.
04/14/20	Nick Hafen	1.20	Review declarations of disinterestedness re ordinary course professionals (.9); correspond with C. Jun, Company re same (.3).
04/14/20	Catherine Jun	2.10	Conference and correspond with Osler re retention application (.5); correspond with U.S. Trustee re same (.2); conference and correspond with PwC re retention application (.5); correspond with U.S. Trustee re same (.5); correspond with E&Y re retention application (.4).
04/15/20	Nick Hafen	0.20	Review and analyze declarations of disinterestedness re ordinary course professionals.
04/16/20	Anthony Abate	0.30	Compile, distribute precedent retention application, orders and supplemental declarations.
04/16/20	Nick Hafen	0.70	Correspond with J. Williams re declarations of disinterestedness (.2); update tracker re same (.2); review declaration of disinterestedness (.2); correspond with C. Jun re same (.1).
04/16/20	Catherine Jun	0.60	Correspond with Osler re retention application (.2); review precedent for same (.2); correspond with U.S. Trustee re same (.2).
04/17/20	Nick Hafen	1.00	Revise first monthly fee statement (.7); correspond with S. Cohen, C. Jun re same (.3).
04/17/20	Nick Hafen	0.20	Correspond with J. Williams re ordinary course professional declaration of disinterestedness.
04/17/20	Catherine Jun	0.20	Correspond with K&E team, J. Altman re fee statement.

Legal Services for the Period Ending April 30, 2020

Invoice Number:

1050028101

Pier 1 Imports, Inc.

Matter Number:

46243-22

Non-K&E Retention and Fee Applications

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/17/20	Catherine Jun	1.30	Correspond with U.S. Trustee re Osler retention application (.3); correspond with Osler re same (.2); review precedent retentions per same (.5); revise proposed order per same (.2); correspond with PwC re retention application (.1).
04/20/20	Catherine Jun	1.10	Conference and correspond with Osler, U.S. Trustee re retention application (.4); conference with PwC, U.S. Trustee re retention application (.3); correspond with A&G, U.S. Trustee, K&E team re fee statement (.2); correspond with U.S. Trustee re E&Y retention application (.2).
04/21/20	Catherine Jun	1.30	Conference and correspond with PwC, U.S. Trustee re retention application (.7); review, revise order re same (.2); review correspondence re same (.1); conference and correspond with Osler, U.S. Trustee re retention application (.3).
04/22/20	Catherine Jun	1.00	Conference with Osler re fee app order (.2); conference and correspond with PwC re supplemental declaration, U.S. Trustee issues (.3); conference and correspond with E&Y re fee application (.5).
04/23/20	Joshua M. Altman	0.50	Correspond with U.S. Trustee re Malfitano fee statement matters (.3); correspond with A&G counsel re fee application (.2).
04/23/20	Catherine Jun	0.80	Conference and correspond with A&G, U.S. Trustee re fee statement (.3); conference and correspond with Malfitano, U.S. Trustee re fee statement (.1); conference and correspond with PwC re supplemental declaration, order (.2); conference and correspond with Osler re order (.2).
04/24/20	Catherine Jun	0.10	Correspond with Osler re order, hearing.
04/27/20	Catherine Jun	0.40	Correspond with E&Y re retention application (.2); correspond with Osler re retention application (.1); correspond with PwC re retention application (.1).
04/28/20	Joshua M. Altman	0.40	Prepare for UCC advisor retention (.3); correspond with K&E team re follow up (.1).
04/30/20	Joshua M. Altman	0.20	Correspond with Osler re fee application.
04/30/20	Stephanie Cohen	0.90	Telephone conferences with C. Jun, K&E team re Osler matters.

Legal Services for the Period Ending April 30, 2020

Invoice Number:

1050028101

Pier 1 Imports, Inc.

Matter Number:

46243-22

Non-K&E Retention and Fee Applications

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/30/20	Catherine Jun	0.30	Telephone conference and correspond with S. Cohen, K&E team re Osler fee statement (.2); conference and correspond with Osler re same (.1).
Total		38.60	

Document Page 319 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 5, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050028103

Client Matter: 46243-24

In the Matter of Committee Matters

For legal services rendered through April 30, 2020
(see attached Description of Legal Services for detail)

\$ 5,824.50

Total legal services rendered

\$ 5,824.50

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Emily Elizabeth Geier	1.20	1,175.00	1,410.00
Josh Sussberg, P.C.	2.70	1,635.00	4,414.50
TOTALS	3.90		\$ 5,824.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/15/20	Josh Sussberg, P.C.	0.70	Telephone conference with committee (.4); correspond with K&E team re status (.3).
04/22/20	Josh Sussberg, P.C.	1.20	Telephone conference with E. Geier (.2); correspond with K&E team re compensation issues (.3); participate in committee telephone conference (.2); telephone conference with D. Savini re same (.3); correspond with K&E team re IP sale (.2).
04/27/20	Emily Elizabeth Geier	0.90	Telephone conference with committee counsel re plan term sheet (.6); correspond and conference with J. Altman re same (.3).
04/28/20	Emily Elizabeth Geier	0.30	Correspond with Kutak, K&E team re Cole Schotz, Province retention applications.
04/29/20	Josh Sussberg, P.C.	0.80	Telephone conference with committee (.3); telephone conference with Company re employee considerations (.3); correspond with K&E team re status and operations (.2).
Total		3.90	

Document Page 322 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

July 2, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050029200

Client Matter: 46243-3

In the Matter of Corporate & Governance Matters

For legal services rendered through May 31, 2020
(see attached Description of Legal Services for detail)

\$ 15,010.50

Total legal services rendered

\$ 15,010.50

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Joshua M. Altman	1.80	1,085.00	1,953.00
Tim Cruickshank, P.C.	0.80	1,295.00	1,036.00
Emily Geier	4.50	1,175.00	5,287.50
Ivan Pizeta	9.10	740.00	6,734.00
TOTALS	16.20		\$ 15,010.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/02/20	Tim Cruickshank, P.C.	0.30	Review SEC disclosure matters.
05/02/20	Emily Geier	0.40	Correspond with Company, K&E team re management team/board composition.
05/04/20	Emily Geier	0.40	Correspond with Company, K&E team re go-forward governance.
05/06/20	Emily Geier	0.80	Prepare for and attend restructuring committee meeting telephonically.
05/16/20	Emily Geier	0.40	Correspond with Company re governance and executives (.2); correspond with J. Sussberg re same (.2).
05/18/20	Joshua M. Altman	0.90	Participate in board call.
05/18/20	Emily Geier	0.60	Prepare for and attend board meeting telephonically.
05/18/20	Ivan Pizeta	5.90	Review press release, SEC filings, office lease agreement and accompanying amendments (2.7); correspond with K&E team re same (.6); draft form 8-K re press release and termination of the lease agreement (.9); review and analyze precedent re same (.7); correspond with K&E team and Company re same (.3); coordinate filing of 8-K (.7).
05/20/20	Emily Geier	0.60	Prepare for and participate in restructuring committee meeting telephonically.
05/24/20	Emily Geier	0.80	Correspond with board of directors re term sheet (.6); correspond with J. Sussberg re same (.2).
05/27/20	Joshua M. Altman	0.90	Participate in restructuring committee meeting and follow up correspondence re same.
05/27/20	Tim Cruickshank, P.C.	0.50	Review and consider SEC filings re reporting changes.
05/27/20	Emily Geier	0.50	Prepare for and attend restructuring committee meeting.
05/27/20	Ivan Pizeta	3.20	Review and mark up Form 12b-25 (1.3); review and analyze precedent re same (.8); correspond with K&E team re same (.3); revise Form 12b-25 (.8).

Total 16.20

Document Page 325 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

July 2, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050029201

Client Matter: 46243-4

In the Matter of Disclosure Statement Plan & Confirmation

For legal services rendered through May 31, 2020
(see attached Description of Legal Services for detail)

\$ 94,852.00

Total legal services rendered

\$ 94,852.00

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Joshua M. Altman	13.50	1,085.00	14,647.50
Emily Geier	40.20	1,175.00	47,235.00
Jane A. Komsky	3.80	740.00	2,812.00
Nick Krislov	18.80	740.00	13,912.00
Charles B. Sterrett	0.20	610.00	122.00
Josh Sussberg, P.C.	0.30	1,635.00	490.50
Scott J. Vail	16.20	965.00	15,633.00
TOTALS	93.00		\$ 94,852.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/01/20	Joshua M. Altman	1.50	Comment on plan and disclosure statement materials (.7); comment on confirmation timeline and correspond with E. Geier, J. Komsky re same (.5); correspond with lenders re milestones (.3).
05/01/20	Emily Geier	4.70	Telephone conference with Company, Alix team, J. Altman re plan and related wind down process (.9); review and revise preference analysis (1.5); correspond and conference with K&E team re same (.8); correspond with Alix team re plan term sheet diligence (.3); review and revise timeline (.3); correspond with K&E team re same (.7); correspond with Committee counsel re term sheet (.2).
05/01/20	Jane A. Komsky	1.10	Draft new disclosure statement timeline (.7); correspond with J. Altman re same (.1); review disclosure statement order re same (.3).
05/01/20	Nick Krislov	0.60	Update, revise plan (.3); review, analyze precedent re employee obligations plan provisions (.2); correspond with J. Altman re same (.1).
05/01/20	Charles B. Sterrett	0.20	Correspond and telephone conference with J. Altman re administrative claims considerations.
05/01/20	Josh Sussberg, P.C.	0.30	Telephone conference with Company (.2); correspond re preference analysis (.1).
05/03/20	Joshua M. Altman	0.30	Comment on plan and correspond with N. Krislov re same.
05/03/20	Emily Geier	0.80	Review and revise timeline (.3); correspond with K&E team re same (.5).
05/03/20	Jane A. Komsky	1.60	Review, revise confirmation timeline (1.3); correspond with J. Altman, E. Geier re same (.3).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/03/20	Nick Krislov	1.30	Update plan re deferred compensation plan provisions (.4); research, analyze diligence re deferred compensation plans (.3); review, analyze precedent plans re same (.3); correspond with K&E team re same (.1); review, analyze updated confirmation timeline for confirmation documents (.2).
05/04/20	Joshua M. Altman	2.50	Comment on and revise confirmation timeline (.7); conference with Brown Rudnick re term sheet matters (.7); prepare for same (.2); follow up with E. Geier, Alix team re same (.5); correspond with Epiq re solicitation timing matters and analyze same (.4).
05/04/20	Emily Geier	5.30	Telephone conference with Brown Rudnick re plan term sheet (.8); correspond with Alix, K&E team re same (2.8); review and revise plan timeline (1.2); correspond with K&E team re same (.5).
05/04/20	Jane A. Komsky	1.10	Correspond with E. Geier, J. Altman (.2); review, revise confirmation timeline (.7); review, analyze bar date motion re same (.2).
05/04/20	Scott J. Vail	0.30	Revise disclosure statement.
05/05/20	Emily Geier	3.30	Correspond with Alix, K&E team re plan term sheet and wind-down (1.7); review materials re same (1.6).
05/06/20	Joshua M. Altman	0.30	Conferences with E. Geier and Company re plan matters.
05/06/20	Emily Geier	3.20	Correspond with Alix, K&E team re plan term sheet and related wind-down of operations (2.5); review and revise materials re same (.7).
05/07/20	Emily Geier	1.80	Correspond with Alix, K&E team re global settlement and wind-down budget.
05/08/20	Emily Geier	1.60	Correspond with Alix, K&E team re global settlement issues.
05/11/20	Emily Geier	1.10	Correspond with Brown Rudnick, FTI re term sheet (.3); correspond and telephone conference with K&E team, Alix re same (.8).
05/12/20	Joshua M. Altman	0.30	Correspond with J. Williams, E. Geier re exclusivity motion and analyze same.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/12/20	Emily Geier	2.60	Telephone conference with S. Dworskin re plan term sheet (.4); correspond with K&E team re same (.6); review same (.4); review and revise exclusivity motion (1.0); correspond with J. Williams re same (.2).
05/13/20	Joshua M. Altman	2.00	Conference with Alix, K&E team re term sheet (.6); conference with Company, E. Geier re strategy re same and follow up re same (.5); conference with E. Geier, Alix, lenders advisors re term sheet and correspond with team re same (.7); correspond with lenders re term sheet (.2).
05/13/20	Emily Geier	2.60	Review lender term sheet (.6); telephone conference and correspond with Alix team, K&E team re same (.8); conference with J. Altman re same (.3); telephone conference with Brown Rudnick, FTI, Alix, K&E team re same (.9).
05/14/20	Emily Geier	1.20	Telephone conference with Morgan Lewis, Choate re plan term sheet (.5); correspond and conference with K&E team re same (.7).
05/14/20	Nick Krislov	0.30	Correspond with J. Altman, E. Geier re plan and releasing parties updates.
05/15/20	Joshua M. Altman	0.20	Coordinate filing of exclusivity extension motion.
05/15/20	Emily Geier	1.90	Review and revise exclusivity motion (.3); correspond with J. Williams re same (.2); telephone conference and correspond with Alix team, K&E team re term sheet (.9); conference and correspond with J. Altman re same (.5).
05/19/20	Joshua M. Altman	1.40	Conferences with Committee, E. Geier re wind down matters (.8); conferences with Alix team re related matters and analyze same (.6).
05/20/20	Joshua M. Altman	0.40	Conferences with Committee re deal matters (.3); correspond with E. Geier re same (.1).
05/21/20	Joshua M. Altman	1.30	Conferences with Alix, E. Geier, Committee, lenders re term sheet (.8); conferences and correspond with various parties re same (.5).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/21/20	Emily Geier	2.80	Telephone conference with Alix, K&E team re plan term sheet (.6); correspond with K&E team re same (.8); review same (.3); correspond with Alix re same (.4); prepare for and participate in telephone conference with advisors to term lenders, DIP lenders and Committee re same (.7).
05/21/20	Nick Krislov	1.50	Prepare and attend telephone conference re term sheet with Alix, K&E team (.6); correspond with Alix and K&E team re same (.2); telephone conference with advisors, creditors re term sheet (.7).
05/21/20	Scott J. Vail	1.10	Prepare for and attend telephone conference with K&E team and advisors re wind-down process (.4); review, revise disclosure statement re same (.7).
05/22/20	Joshua M. Altman	0.60	Analyze term sheet modifications and correspond with K&E team re same.
05/22/20	Emily Geier	1.30	Correspond with K&E team, Alix re deal term sheet (.9); review Brown Rudnick comments to term sheet (.4).
05/23/20	Emily Geier	4.80	Telephone conference with Committee advisors re term sheet (.5); telephone conference with DIP lender, term lender and Committee advisors re plan term sheet (.7); revise term sheet (1.8); correspond with Committee advisors re same (.3); correspond with Alix team re same (.7); research re same (.4); telephone conference with Brown Rudnick re same (.4).
05/23/20	Nick Krislov	3.50	Telephone conferences with K&E team re term sheet (.5); telephone conference with all parties re term sheet (.4); draft, revise term sheet (1.9); correspond with K&E team re same (.7).
05/23/20	Scott J. Vail	0.80	Prepare for and attend telephone conference with Committee counsel, DIP lenders' counsel and K&E team re plan items.
05/24/20	Emily Geier	1.20	Review and revise term sheet (.3); correspond with counsel to Committee, term lenders and DIP lenders re same (.3); review notice re same (.3); correspond with K&E team re same (.3).

Legal Services for the Period Ending May 31, 2020

Document Page 331 of 454

Invoice Number: 1050029201

Pier 1 Imports, Inc.

Matter Number: 46243-4

Disclosure Statement Plan & Confirmation

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/24/20	Nick Krislov	2.10	Update, revise plan term sheet (1.5); correspond with K&E team, lenders' counsel, Committee re same (.6).
05/25/20	Nick Krislov	1.00	Revise, update term sheet (.5); correspond with K&E team, local counsel re same (.3); finalize plan term sheet (.2).
05/27/20	Nick Krislov	6.40	Telephone conference with C. Sterrett, S. Vail re plan term sheet and updates (.4); update, revise plan (5.6); correspond with K&E team re same (.4).
05/27/20	Scott J. Vail	9.90	Review, analyze limited operation motion and order, wind-down motion, wind-down budget, wind-down term sheet (2.9); review, revise disclosure statement re same (3.9); telephone conference with N. Krislov re monitor and claims administrator plan provisions (.4); telephone conference with C. Sterrett and N. Krislov re case milestones (.4); review, analyze K&E wind-down precedent (1.1); further revise disclosure statement re same (1.2).
05/28/20	Joshua M. Altman	2.70	Analyze, comment on plan and correspond with N. Krislov, S. Vail re same (1.1); analyze, comment on disclosure statement and correspond with N. Krislov, S. Vail re same (1.6).
05/28/20	Nick Krislov	1.60	Update, revise plan (1.4); correspond with K&E team re same (.2).
05/28/20	Scott J. Vail	4.10	Telephone conference with N. Krislov re plan revisions (.3); review, analyze plan updates (1.1); revise disclosure statement re same (2.7).
05/29/20	Nick Krislov	0.50	Correspond with K&E team, Alix, Guggenheim re plan and disclosure statement.
Total		93.00	

Document Page 332 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

July 2, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050029202

Client Matter: 46243-5

In the Matter of Financing and Cash Collateral

For legal services rendered through May 31, 2020
(see attached Description of Legal Services for detail)

\$ 7,968.00

Total legal services rendered

\$ 7,968.00

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Joshua M. Altman	0.20	1,085.00	217.00
Katie Bolanowski	0.70	1,215.00	850.50
Mary Liz Brady	4.90	1,085.00	5,316.50
Emily Geier	0.60	1,175.00	705.00
Michelle Kilkenney, P.C.	0.60	1,465.00	879.00
TOTALS	7.00		\$ 7,968.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/01/20	Emily Geier	0.60	Correspond with K&E team re DIP milestone extensions.
05/07/20	Katie Bolanowski	0.30	Correspond re audit delivery.
05/07/20	Mary Liz Brady	1.00	Draft and analyze correspondence re DIP milestones (.4); participate in telephone conference re same (.4); discuss audit requirement (.2).
05/08/20	Katie Bolanowski	0.40	Telephone conference with M. Kilkenney re milestones.
05/08/20	Mary Liz Brady	0.80	Participate in telephone conference with K&E team (.5); draft and analyze correspondence re audit (.3).
05/08/20	Michelle Kilkenney, P.C.	0.40	Prepare for and attend conference with K&E team and M. Crider re DIP amendment.
05/12/20	Mary Liz Brady	0.50	Draft and analyze correspondence re audit extension.
05/13/20	Mary Liz Brady	0.30	Draft and analyze correspondence re audit extension.
05/13/20	Michelle Kilkenney, P.C.	0.20	Attend to matters re fund line draw for transaction.
05/14/20	Mary Liz Brady	0.80	Review and revise consent.
05/15/20	Joshua M. Altman	0.20	Correspond with lenders re milestone extension.
05/15/20	Mary Liz Brady	0.50	Finalize consent.
05/19/20	Mary Liz Brady	0.50	Draft and analyze correspondence re consent.
05/20/20	Mary Liz Brady	0.50	Draft and analyze correspondence re consent.
Total		7.00	

Document Page 335 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

July 2, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050029203

Client Matter: 46243-6

In the Matter of Automatic Stay Issues

For legal services rendered through May 31, 2020
(see attached Description of Legal Services for detail)

\$ 470.00

Total legal services rendered

\$ 470.00

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Emily Geier	0.40	1,175.00	470.00
TOTALS	0.40		\$ 470.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/05/20	Emily Geier	0.40	Telephone conference with Company litigation counsel re status of certain cases and implication of automatic stay.
Total		0.40	

Document Page 338 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

July 2, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050029204

Client Matter: 46243-7

In the Matter of Sec. 363 Issues: Use, Sale & Disposition

For legal services rendered through May 31, 2020
(see attached Description of Legal Services for detail)

\$ 195,472.50

Total legal services rendered

\$ 195,472.50

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	1.30	340.00	442.00
Joshua M. Altman	26.80	1,085.00	29,078.00
John G. Caruso	1.30	1,385.00	1,800.50
Matt Darch	4.80	1,035.00	4,968.00
Emily Geier	1.80	1,175.00	2,115.00
Chris Hinman	16.40	1,085.00	17,794.00
Catherine Jun	0.10	1,035.00	103.50
Lilliana Lin	20.10	845.00	16,984.50
Aaron Lorber	19.00	1,245.00	23,655.00
Mark McKane, P.C.	2.00	1,405.00	2,810.00
Melissa Moreno	11.30	610.00	6,893.00
Jeffery S. Norman, P.C.	28.60	1,595.00	45,617.00
Andrew Polansky	1.40	740.00	1,036.00
Mariska S. Richards	19.30	1,165.00	22,484.50
Anthony Vincenzo Sexton	0.60	1,265.00	759.00
Charles B. Sterrett	4.20	610.00	2,562.00
Josh Sussberg, P.C.	0.10	1,635.00	163.50
Steve Toth	8.60	1,295.00	11,137.00
Nicholas Warther	5.20	975.00	5,070.00
TOTALS	172.90		\$ 195,472.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/01/20	Emily Geier	0.30	Correspond with K&E team, J. Altman re IP sale.
05/05/20	Joshua M. Altman	0.40	Conference with Company re DC property options and follow up re same.
05/06/20	Emily Geier	0.90	Telephone conference with Guggenheim, Alix, K&E team re IP sale process and related letter of intent (.6); review same (.3).
05/06/20	Lilliana Lin	0.80	Review letter of intent (.3); participate in telephone conference with K&E team, J. Altman re letter of intent (.5).
05/06/20	Aaron Lorber	2.50	Telephone conference with J. Norman re platform sale (.5); telephone conference with M. Darch re same (.4); telephone conference with C. Hinman re same (.2); review consumer data declaration (.3); draft correspondence to J. Norman re same (.3); review indication of interest (.2); review sale order and data room (.6).
05/06/20	Jeffery S. Norman, P.C.	3.10	Review and analyze correspondence and letter of intent re IP sale (1.3); draft, review and respond to correspondence with K&E team re plan issues (1.4); review analysis of same (.4).
05/06/20	Mariska S. Richards	0.50	Telephone conference with advisors re next steps for IP transaction.
05/06/20	Charles B. Sterrett	0.60	Compile documents, correspond with K&E team, J. Altman re data question (.2); review precedent re distribution center sale (.3); correspond with J. Altman, K&E team re same (.1).
05/06/20	Steve Toth	0.70	Participate in telephone conference with Company, Guggenheim, Alix and K&E team re IP bid (.5); conference with A. Lorber re IP considerations (.2).
05/07/20	Anthony Abate	1.30	Search for and distribute precedent private sale motions (.5); draft template re same (.8).
05/07/20	Matt Darch	0.50	Prepare for and attend telephone conference re sale of intellectual property assets.
05/07/20	Chris Hinman	0.40	Review revised draft asset purchase agreement (.2); conference with K&E team re same, strategy and next steps (.2).

Legal Services for the Period Ending May 31, 2020

Document Page 341 of 454

Invoice Number: 1050029204

Pier 1 Imports, Inc.

Matter Number: 46243-7

Sec. 363 Issues: Use, Sale & Disposition

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/07/20	Aaron Lorber	0.50	Telephone conference with M. Darch, M. Moreno and C. Hinman re diligence tasks.
05/07/20	Jeffery S. Norman, P.C.	0.90	Review, analyze and revise asset purchase agreement.
05/07/20	Charles B. Sterrett	2.40	Draft, revise motion re sale of distribution center (1.2); review, analyze precedent re same (.6); correspond and telephone conference with M. Moreno re case status for IP sale purposes (.6).
05/08/20	Joshua M. Altman	0.70	Conference with J. Norman, M. Darch re asset purchase agreement and IP matters.
05/08/20	Matt Darch	0.80	Circulate revised asset purchase agreement (.1); correspond re asset purchase agreement, intellectual property searches and data matters (.7).
05/08/20	Chris Hinman	2.20	Draft asset purchase agreement (1.6); conference with K&E team re same, approach and next steps (.3); prepare revised draft asset purchase agreement language re same (.3).
05/08/20	Lilliana Lin	1.00	Analyze asset purchase agreement revisions.
05/08/20	Aaron Lorber	1.50	Telephone conferences with K&E team re carve out issues (1.1); revise asset purchase agreement (.4).
05/08/20	Jeffery S. Norman, P.C.	2.80	Correspond with K&E team re potential telephone conference with Company re asset purchase agreement (.4); prepare for and participate in telephone conference with Company and Guggenheim (.9); correspond with Company re marketability and stand alone asset sales (.7); correspond with K&E team re specific revisions to asset purchase agreement (.8).
05/08/20	Mariska S. Richards	2.80	Review draft asset purchase agreement re potential IP transaction (1.1); revise re same (1.7).
05/08/20	Charles B. Sterrett	1.00	Correspond and telephone conference with J. Altman, K&E team re deal status (.8); prepare for same (.2).
05/08/20	Steve Toth	1.10	Correspond with M. Richards re asset purchase agreement (.4); analyze asset purchase agreement and prepare related correspondence (.7).

Legal Services for the Period Ending May 31, 2020

Document Page 342 of 454

Invoice Number: 1050029204

Pier 1 Imports, Inc.

Matter Number: 46243-7

Sec. 363 Issues: Use, Sale & Disposition

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/12/20	Joshua M. Altman	0.80	Conference with Alix, K&E team, Company re wind down matters.
05/12/20	Matt Darch	1.50	Review and revise draft due diligence topics and questions re intellectual property and technology transition (1.2); correspond with K&E team re same (.3).
05/12/20	Chris Hinman	0.70	Conference with K&E teams re status, next steps and approach (.3); review due diligence materials re same (.4).
05/12/20	Melissa Moreno	1.70	Draft diligence questions (.8); revise diligence questions (.4); research and analyze re buyer (.5).
05/12/20	Jeffery S. Norman, P.C.	1.10	Correspond with Company re diligence questions for telephone conference (.3); prepare for and participate in same (.3); review correspondence re preparation of supplemental diligence requests (.5).
05/12/20	Charles B. Sterrett	0.20	Review, revise private sale motion.
05/13/20	Joshua M. Altman	0.20	Correspond with C. Sterrett re wind down matters.
05/13/20	Matt Darch	1.50	Prepare for and attend telephone conference re intellectual property and technology assets required for wind-down and liquidation.
05/13/20	Chris Hinman	2.70	Review and prepare revised due diligence requests and agenda items (1.0); prepare for and attend due diligence and IP discussion with Pier 1 and K&E teams (1.5); attention to IP matters and confer re next steps (.2).
05/13/20	Lilliana Lin	0.50	Participate in telephone conference with Company and K&E team re asset purchase agreement (.4); correspond with K&E team re same (.1).
05/13/20	Aaron Lorber	1.00	Telephone conference with R. McKown re IP issues.
05/13/20	Melissa Moreno	3.50	Telephone conference with Company (1.5); draft notes re same (.6); draft diligence requests (.9); review diligence (.5).
05/13/20	Jeffery S. Norman, P.C.	1.70	Correspond with Company re diligence questions for telephone conference (.5); prepare for and participate in same (.6); review correspondence re preparation of supplemental diligence requests (.6).

Legal Services for the Period Ending May 31, 2020

Document Page 343 of 454

Invoice Number: 1050029204

Pier 1 Imports, Inc.

Matter Number: 46243-7

Sec. 363 Issues: Use, Sale & Disposition

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/13/20	Steve Toth	0.70	Participate in telephone conference with Company and K&E team re asset purchase agreement scope diligence.
05/14/20	Joshua M. Altman	0.90	Correspond with C. Sterrett re wind down motion and analyze litigation comments re same (.4); conference with DIP lenders, E. Geier re wind down matters (.5).
05/14/20	Matt Darch	0.50	Correspond re follow-up intellectual property and technology due diligence issues.
05/14/20	Aaron Lorber	0.20	Review and revise supplemental diligence requests.
05/14/20	Melissa Moreno	0.50	Revise diligence requests.
05/14/20	Jeffery S. Norman, P.C.	0.60	Correspond with Company re supplemental diligence requests and transition services examples.
05/15/20	Joshua M. Altman	0.70	Conference with UCC re wind down term sheet and follow up re same.
05/17/20	Joshua M. Altman	3.60	Draft, revise wind down motion and correspond with C. Sterrett re same (1.6); conference with Company re same (.6); conference with lenders re wind down matters and follow up re same (1.4).
05/17/20	Chris Hinman	0.20	Conference with K&E teams re open due diligence requests and next steps.
05/17/20	Aaron Lorber	1.20	Telephone conference with Brown Rudnick re process issues, IP issues and filing timelines.
05/17/20	Jeffery S. Norman, P.C.	2.40	Correspond with K&E team re post-closing wind-down and IP (1.2); prepare for and participate in conference with Guggenheim, Company and potential buyer re wind down and sale process (1.2).
05/17/20	Mariska S. Richards	1.20	Telephone conference with potential stalking horse bidder and advisors re wind-down support.
05/17/20	Steve Toth	1.30	Participate in telephone conference with lender advisors, Company and K&E team re sale process and timing and related disclosures.
05/18/20	Joshua M. Altman	0.90	Conference with S. Toth, J. Norman, bidder re asset purchase agreement matters and follow up re same.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/18/20	Joshua M. Altman	5.40	Conferences and correspond with Company, Alix, K&E team re wind down matters (2.6); review and revise motion and declaration re same (1.2); correspond with various parties re same (1.6).
05/18/20	Chris Hinman	0.20	Conference with K&E team re status of due diligence requests (.1); telephone conference re asset purchase agreement and next steps (.1).
05/18/20	Aaron Lorber	1.00	Telephone conference with S. Toth re acquisition issues (.3); telephone conference with buyer's counsel re same (.7).
05/18/20	Jeffery S. Norman, P.C.	0.20	Correspond with Company re status of supplemental diligence requests re IP rights.
05/18/20	Mariska S. Richards	0.50	Telephone conference with potential stalking horse bidder and advisors.
05/18/20	Steve Toth	0.90	Conference with A. Lorber re asset purchase agreement IP considerations (.5); conference with buyer, advisors and K&E team re asset purchase agreement (.4).
05/19/20	Joshua M. Altman	0.70	Comment on wind-down motions and correspond with C. Sterrett, J. Williams, Company re same.
05/19/20	Emily Geier	0.60	Correspond with interested purchasers re assets (.3); correspond with Alix, Guggenheim re same (.3).
05/20/20	Joshua M. Altman	0.70	Conference with Comenity re wind down matters and follow up re same.
05/20/20	Chris Hinman	0.20	Conference with K&E team re revised draft asset purchase agreement and next steps.
05/20/20	Catherine Jun	0.10	Correspond with Guggenheim, prospective buyer re asset sale.
05/20/20	Aaron Lorber	0.20	Review IP diligence issues re asset purchase agreement.
05/20/20	Jeffery S. Norman, P.C.	2.20	Review and analyze revisions from potential buyer's counsel to asset purchase agreement (.8); review correspondence re timing for review of same and compiling issues list (.6); prepare comments to buyer draft of asset purchase agreement (.8).
05/20/20	Mariska S. Richards	2.30	Review and draft issues list re bidder draft asset purchase agreement.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/21/20	Joshua M. Altman	0.70	Analyze asset purchase agreement matters and correspond with M. Richards, L. Lin re same.
05/21/20	Joshua M. Altman	1.30	Revise wind down motion supplement and correspond with C. Sterrett, E. Geier re same.
05/21/20	Chris Hinman	2.50	Review revised draft AP, and conference with K&E team re same (1.3); prepare revised draft issues list re same and conference with K&E team re approach (.6); conference with K&E team re status of matter and next steps (.6).
05/21/20	Aaron Lorber	0.50	Telephone conference with TIPT re IP issues.
05/21/20	Melissa Moreno	0.70	Manage correspondence and diligence requests.
05/21/20	Jeffery S. Norman, P.C.	2.60	Prepare for and participate in telephone conference with K&E team re asset purchase agreement strategy (.9); correspond with Company re status of supplemental diligence requests (.7); review correspondence from K&E team re inventory liquidation (.4); review comments from C. Hinman re revisions and issues list to asset purchase agreement and provide feedback (.3); review and analyze comments re same (.3).
05/21/20	Anthony Vincenzo Sexton	0.40	Review and revise asset purchase agreement.
05/21/20	Nicholas Warther	4.70	Review and revise asset purchase agreement (3.6); correspond with A. Sexton re same (.5); correspond with Company re asset purchase agreement and resolution of tax claims (.6).
05/22/20	Joshua M. Altman	1.60	Comment on asset purchase agreement (1.4); correspond with M. Richards, J. Norman, Company re same (.2).
05/22/20	Chris Hinman	0.20	Conference with K&E team re draft asset purchase agreement, issues list and next steps.
05/22/20	Jeffery S. Norman, P.C.	2.10	Review K&E team's comments to asset purchase agreement and correspondence re strategy (.9); review and analyze compiled issues list (.6); correspond with Company re same (.6).
05/22/20	Mariska S. Richards	2.30	Revise draft issues list re bidder draft asset purchase agreement based on K&E team comments.
05/22/20	Anthony Vincenzo Sexton	0.20	Review and revise asset purchase agreement.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/22/20	Nicholas Warther	0.50	Review and revise tax portions of asset purchase agreement.
05/23/20	Lilliana Lin	3.00	Analyze asset purchase agreement markup and issues list.
05/24/20	Joshua M. Altman	1.40	Conference with Company re asset purchase agreement matters (1.1); comment on same (.3).
05/24/20	Joshua M. Altman	0.90	Conference and correspond with landlords re wind down matters (.6); analyze term sheet modifications (.3).
05/24/20	Chris Hinman	1.70	Prepare for and attend telephone conference with Company and K&E teams re asset purchase agreement issues list and approach (.5); review revised draft asset purchase agreement and conference with K&E team re same, approach and next steps (1.2).
05/24/20	Lilliana Lin	1.30	Participate in telephone conference re issues list (1.2); correspond with K&E team (.1).
05/24/20	Aaron Lorber	2.00	Review asset purchase agreement (1.4); telephone conference with Company re same (.6).
05/24/20	Melissa Moreno	0.70	Review asset purchase agreement.
05/24/20	Jeffery S. Norman, P.C.	2.40	Correspond with Company re asset purchase agreement issues list (.9); prepare for and participate in telephone conference with Company re same (.7); correspondence re liquidation with use of trademark (.8).
05/24/20	Steve Toth	2.30	Participate in telephone conference with Company, Alix, Guggenheim and K&E team re asset purchase agreement (1.3); analyze markup of same and issues list and prepare related correspondence (1.0).
05/25/20	Lilliana Lin	4.00	Analyze precedent asset purchase agreement (1.4); revise asset purchase agreement re same (2.6).
05/26/20	Joshua M. Altman	0.90	Comment on asset purchase agreement (.8); correspond with A. Polansky re same (.1).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/26/20	Joshua M. Altman	3.40	Correspond and conference with various parties, landlords, Alix team, E. Geier, C. Sterrett re wind down order matters and resolve same (2.3); correspond with Gordon Brothers re store closing (.3); comment on motion supplement and correspond with E. Geier, C. Sterrett re same (.8).
05/26/20	Chris Hinman	1.50	Prepare for and attend due diligence telephone conference re IP, data and software matters (.7); conference with K&E team re same, strategy and next steps (.8).
05/26/20	Lilliana Lin	4.50	Participate in IP follow up telephone conference (1.0); analyze precedent and revise asset purchase agreement (3.0); correspond with K&E team re same (.5).
05/26/20	Aaron Lorber	1.00	Telephone conference with Company re IP issues.
05/26/20	Jeffery S. Norman, P.C.	0.50	Review correspondence re agreements pertaining to e-commerce operations (.2); correspond with K&E team re IP due diligence (.3).
05/26/20	Andrew Polansky	1.40	Comment on asset purchase agreement (1.2); correspond with J. Altman and L. Lin re same (.2).
05/26/20	Mariska S. Richards	4.60	Review, draft asset purchase agreement (.8); revise re same (3.8).
05/27/20	Joshua M. Altman	0.80	Conference with M. McKane, J. Johnston, E. Geier re wind down matters.
05/27/20	Chris Hinman	1.70	Review and prepare revised draft asset purchase agreement (.4); correspond with K&E team re same, approach and strategy (.4); review correspondence and summary materials re IP and software matters (.9).
05/27/20	Aaron Lorber	5.00	Review and revise asset purchase agreement (3.7); draft correspondence to J. Norman re same (.5); correspond with Company re same (.8).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/27/20	Jeffery S. Norman, P.C.	2.90	Review correspondence from Company re IP and social media accounts (.6); review and analyze same (.5); correspond with A. Lorber re summary and main points re IP due diligence (.7); review correspondence from Company re additional domain names (.4); review, analyze and comment on revisions to asset purchase agreement (.6); review additional comments re same (.1).
05/28/20	Chris Hinman	2.00	Review and preparation of further revised draft asset purchase agreement, and correspond with K&E team re same and strategy (.3); review of due diligence and IP materials, and correspond with K&E and Pier 1 teams re same and strategy (.5); correspond with K&E team re next steps (.8); review of revised draft asset purchase agreement and K&E comments re same (.4).
05/28/20	Lilliana Lin	3.50	Analyze IP comments, review precedent and revise asset purchase agreement (3.0); correspond with Company and K&E team re same (.2); participate in telephone conference with K&E team re same (.3).
05/28/20	Aaron Lorber	2.20	Review and revise asset purchase agreement (.8); review correspondence from Company re same (.4); review revisions from K&E team (.3); revise same (.7).
05/28/20	Mark McKane, P.C.	2.00	Assess landlord opposition to wind down plan (.7); direct J. Johnston re D. Savini prep (.3); address potential supplemental declaration with E. Geier, J. Johnston (.4); review and revise same (.2); address wind down opposition arguments with E. Geier (.4).
05/28/20	Melissa Moreno	2.50	Review material IT contracts and draft summary of key terms (2.1); manage diligence requests (.4).
05/28/20	Jeffery S. Norman, P.C.	2.20	Review correspondence from Company re subdomain names required post-closing (.5); review and comment re TIPT revisions to asset purchase agreement (.5); review correspondence from Company re due diligence and revised asset purchase agreement (.9); review correspondence from Company re additional internal comments (.3).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/28/20	Mariska S. Richards	1.90	Review and revise draft asset purchase agreement.
05/29/20	Lilliana Lin	1.50	Correspond and telephone conferences with K&E team re asset purchase agreement (1.0); revise same (.5).
05/29/20	Aaron Lorber	0.20	Draft correspondence to Company re AdWords (.1); review and revise asset purchase agreement (.1).
05/29/20	Melissa Moreno	0.50	Review asset purchase agreement.
05/29/20	Jeffery S. Norman, P.C.	0.90	Review correspondence from Company with responses to additional due diligence questions (.4); review and analyze same (.2); review correspondence re additional revisions to asset purchase agreement (.3).
05/29/20	Mariska S. Richards	0.60	Review and revise draft asset purchase agreement.
05/29/20	Steve Toth	1.60	Conference with M. Richards and L. Lin re asset purchase agreement (.5); analyze revised asset purchase agreement (1.1).
05/30/20	Josh Sussberg, P.C.	0.10	Telephone conference with L. Schweitzer re potential bidder.
05/31/20	Joshua M. Altman	0.80	Comment on asset purchase agreement (.6); correspond with E. Geier, M. Richards re same (.2).
05/31/20	John G. Caruso	1.30	Review Mansfield, TX property asset purchase agreement.
05/31/20	Chris Hinman	0.20	Correspond with K&E team re status of due diligence and IP matters.
05/31/20	Melissa Moreno	1.20	Review and summarize IP agreements.
05/31/20	Mariska S. Richards	2.60	Review draft purchase and sale contract for DC (.4); revise re same (2.2).
Total		172.90	

Document Page 350 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

July 2, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050029205

Client Matter: 46243-8

In the Matter of Executory Contracts & Unexpired Leases

For legal services rendered through May 31, 2020
(see attached Description of Legal Services for detail)

\$ 25,033.00

Total legal services rendered

\$ 25,033.00

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	0.50	340.00	170.00
Joshua M. Altman	11.40	1,085.00	12,369.00
Emily Geier	1.40	1,175.00	1,645.00
Nick Hafen	2.10	610.00	1,281.00
Jacob H. Johnston	0.50	1,075.00	537.50
Charles B. Sterrett	14.00	610.00	8,540.00
Josh Sussberg, P.C.	0.30	1,635.00	490.50
TOTALS	30.20		\$ 25,033.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/02/20	Josh Sussberg, P.C.	0.30	Telephone conference with Company re executory contract (.2); correspond re same (.1).
05/05/20	Joshua M. Altman	0.90	Telephone conference with landlord and U.S. Trustee re lease issue and correspond with Alix team re same (.4); analyze correspondence re purported inventory sale and correspond with Company re same (.5).
05/07/20	Charles B. Sterrett	0.30	Correspond and telephone conference with landlords' counsel, K&E team re case status, rent payments.
05/08/20	Joshua M. Altman	0.40	Correspond with K&E team re landlord appeal and conference with E. Geier, J. Johnston re same.
05/12/20	Joshua M. Altman	0.40	Comment on lease rejection stipulation (.3); correspond with Company re same (.1).
05/13/20	Jacob H. Johnston	0.50	Review order on emergency motion.
05/13/20	Charles B. Sterrett	0.70	Draft rejection notice re executory contracts (.2); correspond with Alix re administrative claims motion (.1); correspond and telephone conference with N. Hafen re reclamation demand letters (.4).
05/14/20	Charles B. Sterrett	0.30	Correspond with J. Altman, Alix, Company re contract rejection.
05/15/20	Joshua M. Altman	0.40	Correspond with various parties re lease rejection notice (.2); coordinate filing of same (.2).
05/15/20	Joshua M. Altman	0.80	Conference with E. Geier, Alix team re term sheet matters and follow up re same.
05/19/20	Charles B. Sterrett	3.10	Draft, revise motion re private asset sale (2.9); correspond with Epiq, Kutak re service of rejection notice (.2).
05/20/20	Anthony Abate	0.50	Draft template 365(d)(4) extension consideration motion.
05/20/20	Emily Geier	1.40	Correspond with K&E team re landlord occupancy extension issues (.8); research re same (.6).
05/20/20	Nick Hafen	2.10	Research 365(d)(4) rejection issues (1.9); correspond with J. Altman re same (.2).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/21/20	Charles B. Sterrett	4.90	Review, revise status update re filing (2.4); compile, revise exhibit re same (.9); correspond with Alix, K&E team re same (1.1); correspond with J. Altman re landlord issues and rejection notice re same (.2); correspond with Epiq, Alix re rejection notice service (.3).
05/22/20	Joshua M. Altman	1.30	Conferences and correspond with E. Geier, Company, landlord re lease rejection (.9); analyze contract rejection matters and correspond with Alix re same (.3); analyze rejection notice (.1).
05/22/20	Charles B. Sterrett	2.90	Telephone conferences with landlords re wind-down (.7); correspond with J. Altman re same (.3); draft, compile rejection notice re executory contracts (.8); correspond with Alix, Kutak, J. Altman re same (.4); correspond, compile documents re lease rejection issue (.2); correspond with J. Altman, Alix re same (.5).
05/25/20	Joshua M. Altman	1.10	Correspond with Company, vendors re various matters (.6); conferences and correspond with landlord re landlords matters (.5).
05/25/20	Joshua M. Altman	1.90	Research re 365(d)(4) motion options (.8); comment on motion re same (1.1).
05/25/20	Charles B. Sterrett	0.30	Correspond with J. Altman, Alix, landlords' counsel re lease rejection question.
05/26/20	Joshua M. Altman	1.40	Correspond with Company, Alix, landlords re store closing, lease expiration matters, lease compliance matters and resolve same (1.1); conferences with counsel, Alix re shipper matters and resolve same (.3).
05/26/20	Charles B. Sterrett	0.50	Correspond with J. Altman, E. Geier, Alix team re lease issues, potential landlord objections (.2); review, revise private sale motion (.3).
05/27/20	Charles B. Sterrett	0.60	Correspond and telephone conferences with landlords' counsel re lease status issues and follow up re same (.3); correspond with Alix, J. Altman re same (.3).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/28/20	Joshua M. Altman	2.10	Analyze landlord issues re lease matters and research re same (1.2); conferences and correspond with Company, landlords re same (.9).
05/29/20	Charles B. Sterrett	0.40	Draft, revise lease rejection notice re filing.
05/31/20	Joshua M. Altman	0.70	Analyze comments to store closing order and correspond with E. Geier, C. Sterrett re same.
Total		30.20	

Document Page 355 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

July 2, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050029206

Client Matter: 46243-9

In the Matter of Business Operations

For legal services rendered through May 31, 2020
(see attached Description of Legal Services for detail)

\$ 137,670.50

Total legal services rendered

\$ 137,670.50

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Joshua M. Altman	2.60	1,085.00	2,821.00
Stephanie Cohen	4.60	740.00	3,404.00
Emily Geier	61.80	1,175.00	72,615.00
Elizabeth Helen Jones	0.20	610.00	122.00
Catherine Jun	0.40	1,035.00	414.00
Mark McKane, P.C.	0.30	1,405.00	421.50
Charles B. Sterrett	80.40	610.00	49,044.00
Josh Sussberg, P.C.	5.40	1,635.00	8,829.00
TOTALS	155.70		\$ 137,670.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/01/20	Emily Geier	1.40	Review limited operations period order (.4); correspond with K&E team, Kutak re same (.4); review wind-down motion (.6).
05/01/20	Elizabeth Helen Jones	0.20	Compile interim budget order for filing (.1); correspond with local counsel re same (.1).
05/01/20	Charles B. Sterrett	1.20	Review, revise wind-down motion (.6); review, revise wind-down order (.3); review, analyze precedent re same (.3).
05/04/20	Charles B. Sterrett	0.90	Review, revise declaration re wind-down motion (.6); correspond with Kutak, Company re lease rejection issue (.3).
05/07/20	Josh Sussberg, P.C.	0.30	Correspond with K&E team re store openings (.1); telephone conference with H. Etlin re same (.1); correspond re same re deal status (.1).
05/08/20	Emily Geier	1.80	Review notice of appeal (.3); telephone conference with J. Johnston, J. Altman re same (.5); review and revise wind-down motion (1.0).
05/08/20	Charles B. Sterrett	0.40	Review, revise wind-down motion re Company comments.
05/08/20	Josh Sussberg, P.C.	0.20	Correspond re store closures and status.
05/11/20	Charles B. Sterrett	0.30	Correspond with J. Altman, E. Geier, Company, Alix re wind-down motion and related documents.
05/12/20	Emily Geier	2.20	Revise wind-down motion (1.6); review limited operations opinion (.3); correspond with K&E team, BR re same (.3).
05/12/20	Charles B. Sterrett	1.50	Correspond and telephone conference with Company, Alix, J. Altman, E. Geier re wind-down motion, deal status (.9); correspond with K&E team re wind-down declaration (.1); review, revise declaration (.5).
05/13/20	Emily Geier	1.40	Correspond with K&E team, Alix re wind-down of operations.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/13/20	Charles B. Sterrett	3.10	Review, revise wind-down declaration (1.6); correspond with J. Altman, E. Geier, K&E team re same (.3); review, revise wind-down motion and order (.9); correspond with J. Altman, Company re same (.1); correspond with A. Polansky re wind-down motion, administrative claims motion (.2).
05/14/20	Emily Geier	1.30	Correspond with K&E team, Alix re wind-down of operations.
05/14/20	Charles B. Sterrett	2.30	Review, revise wind-down motion (1.2); review, revise declaration re same (.9); correspond with J. Altman, K&E team re same (.2).
05/15/20	Emily Geier	1.70	Telephone conference with Alix team re wind-down of operations (.7); review wind-down motion (.6); correspond with K&E team re same (.4).
05/15/20	Charles B. Sterrett	3.80	Review, revise wind-down motion, declaration (.9); correspond with Brown Rudnick, Morgan Lewis, Committee, K&E team re same (.5); correspond and telephone conference with Alix, K&E team re wind-down budget (.7); correspond and telephone conference with Committee, K&E team re wind-down budget (.9); draft, revise rejection notice, schedule (.8).
05/16/20	Charles B. Sterrett	1.20	Review, revise wind-down motion re DIP lender comments (.8); compile comments re same (.2); correspond with E. Geier, J. Altman re same (.2).
05/17/20	Emily Geier	2.70	Telephone conference and correspond with Brown Rudnick, K&E team, FTI, Alix re wind-down motion and related process (1.3); telephone conference with Guggenheim re same (.4); telephone conference and correspond with J. Altman re same (.4); correspond with C. Sterrett re revisions to wind-down motion (.6).
05/17/20	Charles B. Sterrett	6.20	Review, revise wind-down motion re stakeholder comments (3.7); review, revise wind-down declaration re same (.7); correspond and telephone conference with advisors, Brown Rudnick, Morgan Lewis, FTI re same (1.2); correspond and telephone conferences with J. Altman re same (.6).

Legal Services for the Period Ending May 31, 2020
Pier 1 Imports, Inc.
Business Operations

Document Page 359 of 454

Invoice Number: 1050029206
Matter Number: 46243-9

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/17/20	Josh Sussberg, P.C.	0.80	Telephone conference with Company re status and next steps (.5); correspond re wind-down motion, issues (.3).
05/18/20	Emily Geier	2.60	Review and revise wind-down motion (1.6); correspond with K&E team, advisors re same (.8); telephone conference with J. Sussberg re same (.2).
05/18/20	Charles B. Sterrett	11.50	Review, revise, finalize wind-down motion re filing (3.8); review, revise wind-down order re same (3.2); revise, finalize wind-down declaration re filing (3.1); correspond and telephone conferences with Company, J. Altman, Committee, DIP lenders, counsel to ad hoc group of term loan lenders re wind-down motion filing (1.4).
05/18/20	Josh Sussberg, P.C.	2.30	Telephone conference with Company re wind-down (.8); participate in board telephone conference (.7); review and revise wind-down motion (.2); telephone conference with J. Altman re same (.1); telephone conference with E. Geier re same (.1); correspond re wind-down (.4).
05/19/20	Charles B. Sterrett	0.80	Finalize wind-down pleadings (.3); compile documents, correspond with Company, advisors, lender groups re same (.3); revise order re same (.1); correspond with J. Altman re same (.1).
05/19/20	Josh Sussberg, P.C.	0.20	Correspond re status and wind-down.
05/20/20	Emily Geier	1.30	Review and revise status report (.7); correspond with K&E team re same (.6).
05/20/20	Charles B. Sterrett	7.20	Draft, revise status update re wind-down (2.8); correspond with J. Altman re same (.2); review, analyze precedent, related documents re same (.7); draft motion supplement re wind-down (3.2); correspond with J. Altman, K&E team re same (.3).
05/21/20	Emily Geier	1.80	Review and revise status update (1.1); correspond with K&E team re same and related issues (.7).
05/21/20	Charles B. Sterrett	1.90	Correspond and telephone conference with DIP lenders, term loan lenders, Alix, K&E team re wind-down (.5); review, revise wind-down motion supplement (1.4).
05/21/20	Josh Sussberg, P.C.	0.20	Correspond re term sheet and status report.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/22/20	Catherine Jun	0.40	Conference and correspond with S. Cohen re cash management system (.2); review details of same (.1); correspond with Alix, U.S. Trustee re same (.1).
05/22/20	Josh Sussberg, P.C.	0.20	Correspond re term sheet and status.
05/23/20	Emily Geier	0.80	Correspond with K&E team re wind-down motion supplement.
05/23/20	Charles B. Sterrett	3.60	Review, revise wind-down motion supplement (1.8); correspond with E. Geier, J. Altman re same (.4); research statutory question re same (1.4).
05/23/20	Josh Sussberg, P.C.	1.20	Correspond re term sheet (.2); telephone conference with S. Van Alten (.5); all hands telephone conference re term sheet (.5).
05/24/20	Emily Geier	1.40	Correspond with K&E team re wind-down motion supplement (.9); correspond with landlords re relief, objection, and extensions (.5).
05/24/20	Charles B. Sterrett	1.20	Correspond and telephone conferences with landlords' counsel, K&E team, Alix re wind-down (.9); review term sheet comments, correspondence (.3).
05/25/20	Emily Geier	5.10	Correspond and conference with interested parties, landlords re wind-down order and term sheet (1.8); review and revise motion supplement (.7); correspond with K&E team, Alix re same (2.6).
05/25/20	Charles B. Sterrett	2.60	Review, revise wind-down motion supplement (1.6); revise order re same (.3); correspond with J. Altman, E. Geier, Alix re same (.7).
05/26/20	Emily Geier	7.20	Review and revise wind-down supplement motion (1.8); correspond with interested parties re same (1.6); correspond with K&E team re same (.7); review objections (.5); correspond with interested parties re same (.6); correspond with K&E team re wind-down order (1.3); correspond with Alix team re same (.7).
05/26/20	Mark McKane, P.C.	0.30	Conference with E. Geier re contested wind down motion.

Legal Services for the Period Ending May 31, 2020
Pier 1 Imports, Inc.
Business Operations

Document Page 361 of 454

Invoice Number: 1050029206
Matter Number: 46243-9

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/26/20	Charles B. Sterrett	4.80	Review, revise wind-down motion supplement (2.1); review, revise wind-down order re same (1.6); correspond with E. Geier, J. Altman re same (.8); correspond with Brown Rudnick, FTI, DIP lenders, Committee re same (.3).
05/27/20	Joshua M. Altman	2.60	Conferences and correspond with landlords, Company, E. Geier, C. Sterrett re wind-down matters and follow up re same (2.1); comment on modifications to wind-down order (.5).
05/27/20	Emily Geier	6.10	Correspond with K&E team re wind-down order (1.7); correspond with Alix team re same (.7); review objections (.6); telephone conference and correspond with K&E team re witness preparation for same (.6); telephone conference and correspond with landlords re wind-down motion and order (1.9); review and revise wind-down order (.6).
05/27/20	Charles B. Sterrett	6.80	Review, revise wind-down order (3.8); correspond with J. Altman, E. Geier, DIP lenders, Committee, U.S. Trustee re same (2.1); correspond with K&E team, compile documents re evidentiary aspects of hearing (.9).
05/28/20	Stephanie Cohen	3.80	Review, analyze objections to wind down motion (1.6); draft materials re same (2.2).
05/28/20	Emily Geier	13.20	Draft talking points re wind-down motion (3.6); review objections (1.6); review and revise wind-down order (2.8); correspond with interested parties re same (1.9); correspond with K&E team re same and wind-down motion (1.9); review and revise Riesbeck supplemental declaration (.8); correspond and telephone conference with K&E team re same (.6).
05/28/20	Charles B. Sterrett	13.30	Review, revise wind-down order (3.9); correspond with E. Geier, J. Altman re same (1.6); draft, revise supplemental declaration re wind-down (2.2); correspond and telephone conferences with K&E team re same (1.2); draft, revise wind-down hearing talking points (2.1); correspond with J. Altman, E. Geier re same (.3); draft wind-down motion objection summary chart (1.6); correspond with S. Cohen re same (.4).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/29/20	Stephanie Cohen	0.80	Research, analyze 364(d) matters re wind-down hearing.
05/29/20	Emily Geier	9.10	Draft, revise talking points re wind-down motion (2.6); review objections (1.2); review and revise wind-down order (1.2); correspond with K&E team re same (2.2); correspond with interested parties re same (1.9).
05/29/20	Charles B. Sterrett	4.30	Review, revise wind-down order (.4); correspond with DIP lenders, Committee, U.S. Trustee re same (.6); telephone conference with Company, K&E team re evidentiary questions (.6); correspond and telephone conference with landlords' counsel, objectors re wind-down order (2.1); correspond with E. Geier re same (.3); revise wind-down order re same (.3).
05/31/20	Emily Geier	0.70	Review wind-down order comments (.4); correspond with K&E team re same (.3).
05/31/20	Charles B. Sterrett	1.50	Review, revise wind-down order (.8); correspond with E. Geier, J. Altman re same (.3); compile re filing revised order (.4).
Total		155.70	

Document Page 363 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

July 2, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050029207

Client Matter: 46243-10

In the Matter of Claims Administration

For legal services rendered through May 31, 2020
(see attached Description of Legal Services for detail)

\$ 11,872.50

Total legal services rendered

\$ 11,872.50

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Joshua M. Altman	4.20	1,085.00	4,557.00
AnnElyse Scarlett Gains	0.20	1,135.00	227.00
Emily Geier	0.90	1,175.00	1,057.50
Nick Hafen	0.40	610.00	244.00
Catherine Jun	1.50	1,035.00	1,552.50
Andrew Polansky	4.80	740.00	3,552.00
Nicholas Warther	0.70	975.00	682.50
TOTALS	12.70		\$ 11,872.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/01/20	Joshua M. Altman	1.30	Analyze, comment on analysis of claims matters, related diligence (1.0); correspond with Company, Alix teams re same (.3).
05/03/20	Joshua M. Altman	0.80	Research re priority status of certain claims and correspond with E. Geier re same.
05/04/20	AnnElyse Scarlett Gains	0.20	Correspond with K&E team and creditor re bar date.
05/06/20	Nick Hafen	0.30	Conference with creditor re claim inquiry (.2); correspond with C. Jun re same (.1).
05/06/20	Catherine Jun	0.10	Correspond with N. Hafen re claimant call.
05/08/20	Nicholas Warther	0.70	Correspond with D. Ramirez re questions on claims sizing (.4); analyze and correspond with A. Sexton re same (.3).
05/11/20	Catherine Jun	0.60	Telephone conference with U.S. Customs re customs refund.
05/12/20	Catherine Jun	0.20	Correspond with K&E team re customs refund.
05/13/20	Joshua M. Altman	0.30	Correspond with A. Polansky, J. Williams, E. Geier re administrative claims matters and strategy.
05/13/20	Nick Hafen	0.10	Conference with inbound caller re claim inquiry.
05/13/20	Catherine Jun	0.30	Correspond with K&E team re customs refund (.1); review case law for same (.2).
05/13/20	Andrew Polansky	2.20	Revise administrative claims procedure motion (1.9); correspond with J. Altman, C. Sterrett re same (.3).
05/14/20	Catherine Jun	0.30	Correspond with U.S. Customs re prepetition refund (.1); conference with Company re same (.1); review related records (.1).
05/14/20	Andrew Polansky	0.60	Revise administrative claims procedures motion (.4); correspond with J. Altman, E. Geier re same (.2).
05/15/20	Joshua M. Altman	0.40	Comment on bar date motion and coordinate filing of same.
05/15/20	Emily Geier	0.30	Review claims bar date motion.
05/15/20	Andrew Polansky	0.40	Finalize administrative claims procedures motion and correspond with Kutak, J. Altman, E. Geier re same.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/19/20	Joshua M. Altman	0.20	Correspond with creditor, Alix re creditor claim inquiry.
05/19/20	Andrew Polansky	0.40	Revise administrative claims procedures order.
05/20/20	Joshua M. Altman	0.30	Correspond with claim holder counsel re claim inquiry and follow up re same.
05/21/20	Joshua M. Altman	0.30	Analyze claim matter and correspond with Committee, E. Geier re same.
05/22/20	Joshua M. Altman	0.60	Conference with Company re workers compensation claims and follow up re same.
05/22/20	Emily Geier	0.60	Correspond and conference with K&E team re late filed claim.
05/28/20	Andrew Polansky	1.20	Draft talking points re administrative claims procedures motion (.7); correspond with E. Geier re same (.2); revise proposed order and correspond with Kutak re same (.3).
Total		12.70	

Document Page 367 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

July 2, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050029208

Client Matter: 46243-11

In the Matter of U.S. Trustee and Statutory Reporting

For legal services rendered through May 31, 2020
(see attached Description of Legal Services for detail)

\$ 1,603.50

Total legal services rendered

\$ 1,603.50

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Joshua M. Altman	1.00	1,085.00	1,085.00
Stephanie Cohen	0.20	740.00	148.00
Catherine Jun	0.20	1,035.00	207.00
Josh Sussberg, P.C.	0.10	1,635.00	163.50
TOTALS	1.50		\$ 1,603.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/05/20	Joshua M. Altman	1.00	Conference with U.S. Trustee re K&E fees and follow up re same.
05/14/20	Josh Sussberg, P.C.	0.10	Correspond re U.S. Trustee objection to fee application.
05/20/20	Catherine Jun	0.20	Conference and correspond with U.S. Trustee re cash management issues (.1); review summary of accounts, banks related to same (.1).
05/22/20	Stephanie Cohen	0.20	Conference with C. Jun re cash management banks, U.S. Trustee authorized depositories.
Total		1.50	

Document Page 370 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

July 2, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050029209

Client Matter: 46243-12

In the Matter of Hearings

For legal services rendered through May 31, 2020
(see attached Description of Legal Services for detail)

\$ 47,678.50

Total legal services rendered

\$ 47,678.50

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Stephanie Cohen	3.00	740.00	2,220.00
Emily Geier	3.40	1,175.00	3,995.00
Nick Hafen	2.30	610.00	1,403.00
Jacob H. Johnston	16.70	1,075.00	17,952.50
Catherine Jun	0.10	1,035.00	103.50
Nick Krislov	1.80	740.00	1,332.00
Mark McKane, P.C.	3.80	1,405.00	5,339.00
Andrew Polansky	3.10	740.00	2,294.00
Charles B. Sterrett	3.50	610.00	2,135.00
Josh Sussberg, P.C.	5.30	1,635.00	8,665.50
Scott J. Vail	1.40	965.00	1,351.00
Alex Warso	1.20	740.00	888.00
TOTALS	45.60		\$ 47,678.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/14/20	Jacob H. Johnston	2.20	Review and revise filings for upcoming hearing.
05/27/20	Jacob H. Johnston	2.10	Prepare for hearing on wind-down motion.
05/28/20	Jacob H. Johnston	7.90	Review and revise draft declaration (.7); prepare for hearing on wind-down motion (3.2); review relevant documents re same (3.1); correspond with K&E team re same (.9).
05/28/20	Catherine Jun	0.10	Correspond with Osler re hearing on wind-down motion.
05/29/20	Stephanie Cohen	3.00	Telephonically attend wind-down hearing.
05/29/20	Emily Geier	3.40	Prepare for and participate in wind-down hearing.
05/29/20	Nick Hafen	2.30	Telephonically attend hearing re wind-down.
05/29/20	Jacob H. Johnston	4.50	Prepare for and participate in hearing on wind-down motion.
05/29/20	Nick Krislov	1.80	Telephonically attend hearing on wind-down motion.
05/29/20	Mark McKane, P.C.	2.20	Participate telephonically in extended wind-down hearing.
05/29/20	Mark McKane, P.C.	1.60	Prepare witness for potential cross examination in wind-down hearing (.7); direct J. Johnston re redirect issues (.2); strategize with J. Sussberg, E. Geier re wind-down hearing (.3); prepare for hearing (.4).
05/29/20	Andrew Polansky	3.10	Telephonically attend hearing re wind-down motion, administrative claims procedures (2.9); revise orders re same and correspond with Epiq re same (.2).
05/29/20	Charles B. Sterrett	3.50	Coordinate dial-ins, telephonically attend wind-down motion hearing.
05/29/20	Josh Sussberg, P.C.	5.30	Prepare for hearing (.4); telephone conference with E. Geier re hearing (.3); attend hearing (3.1); correspond re hearing and related items (1.5).
05/29/20	Scott J. Vail	1.40	Telephonically attend hearing re wind-down motion for purposes of revising disclosure statement case narrative.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/29/20	Alex Warso	1.20	Telephonically attend hearing re wind-down motion.
Total		45.60	

Document Page 374 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

July 2, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050029210

Client Matter: 46243-14

In the Matter of Employee Issues

For legal services rendered through May 31, 2020
(see attached Description of Legal Services for detail)

\$ 25,062.00

Total legal services rendered

\$ 25,062.00

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Joshua M. Altman	3.40	1,085.00	3,689.00
Matthew Antinossi	0.40	1,375.00	550.00
Wes Benter	2.40	725.00	1,740.00
Kate Coverdale	0.10	1,215.00	121.50
Emily Geier	4.80	1,175.00	5,640.00
Sydney Jones	6.50	1,025.00	6,662.50
R.D. Kohut	5.20	1,175.00	6,110.00
Charles B. Sterrett	0.90	610.00	549.00
TOTALS	23.70		\$ 25,062.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/01/20	Emily Geier	0.90	Correspond and conference with J. Altman re employee issues.
05/03/20	Charles B. Sterrett	0.90	Research, analyze issues re rabbi trust (.8); correspond with J. Altman re same (.1).
05/04/20	Emily Geier	0.80	Research re rabbi trust treatments (.4); correspond with K&E team and J. Altman re same (.4).
05/06/20	Joshua M. Altman	0.90	Conference with R. Kohut, S. Jones re employee matters and follow up re same (.4); conference with Company re employee outreach matters (.5).
05/06/20	Matthew Antinossi	0.40	Correspond with S. Jones re employee and COBRA issues (.2); review files and prior correspondence re same (.2).
05/06/20	Wes Benter	0.80	Telephone conference with S. Jones re bankruptcy process, deliverables and content of draft notices (.2); review and provide comments to revised notices (.6).
05/06/20	Emily Geier	0.80	Telephone conference with Company, K&E team and J. Altman re employee WARN and related notices (.6); correspond with K&E team and J. Altman re same (.2).
05/06/20	Sydney Jones	2.70	Telephone conference with Company, K&E team and J. Altman re WARN notices and other employee considerations (.6); telephone conferences with K&E team and J. Altman re same (.5); draft supplemental WARN notice (.6); draft termination letter (.4); correspond with K&E team and J. Altman re same (.6).
05/08/20	Joshua M. Altman	0.40	Conferences and correspond with Company, R.D. Kohut re wages matters.
05/08/20	Emily Geier	1.10	Review and revise employee notices (.8); correspond with K&E team and J. Altman re same (.3).
05/08/20	Sydney Jones	0.90	Review and revise furlough recall notice (.2); review and revise supplemental WARN Act notice (.2); review and revise termination letter (.3); correspond and telephone conferences with K&E team and J. Altman re same (.2).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/08/20	R.D. Kohut	1.00	Correspond with Company re WARN Act issues (.1); review same (.1); conference with J. Altman and S. Jones re same (.3); review furlough return notice (.2); review employee Q&As (.3).
05/11/20	Wes Benter	1.00	Draft supplemental worker adjustment and retraining notification act notices.
05/11/20	Sydney Jones	0.50	Revise draft supplemental WARN notices for governmental entities (.2); correspond with W. Benter and K&E team re same (.3).
05/11/20	R.D. Kohut	0.70	Correspond with S. Jones re WARN Act issues (.2); review revised notices (.5).
05/12/20	Wes Benter	0.30	Telephone conference with S. Jones and R.D. Kohut re supplemental notices.
05/12/20	Sydney Jones	0.40	Revise supplemental WARN notice for governmental entities (.1); telephone conference with R.D. Kohut and W. Benter re same (.2); draft correspondence to Company re WARN considerations (.1).
05/12/20	R.D. Kohut	0.70	Correspond with S. Jones and W. Benter re WARN Act issues (.2); review and revise same (.5).
05/13/20	Wes Benter	0.30	Revise and update notice documents.
05/13/20	Sydney Jones	0.30	Revise supplemental WARN notice to governmental entities.
05/13/20	R.D. Kohut	0.20	Correspond with S. Jones and W. Benter re WARN Act issues and review revised notices.
05/14/20	R.D. Kohut	0.20	Correspond with Company re WARN Act issues.
05/15/20	Sydney Jones	1.20	Review and revise draft communications re store re-openings and wind-down process (.2); telephone conferences with K&E team re same (.3); correspond with Company re same (.7).
05/15/20	R.D. Kohut	1.20	Correspond with Company re employee messaging issues (.6); conference with S. Jones re same (.3) review WARN Act issues (.3).
05/17/20	Joshua M. Altman	0.70	Conference and correspond with Company, Alix, re employee matters and follow up re same.
05/17/20	Kate Coverdale	0.10	Revise WARN notice communication.

Legal Services for the Period Ending May 31, 2020

Invoice Number:

1050029210

Pier 1 Imports, Inc.

Matter Number:

46243-14

Employee Issues

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/17/20	Emily Geier	1.20	Telephone conference and correspond with Company, Alix, J. Sussberg re executive issues related to wind down.
05/17/20	Sydney Jones	0.30	Correspond with Company re comments to employee communications.
05/17/20	R.D. Kohut	0.50	Review WARN issues (.2); conference with J. Altman re same (.1); conference with Company re same (.2).
05/18/20	Joshua M. Altman	1.40	Conferences and correspond with Company re employee matters and follow up re same.
05/18/20	Sydney Jones	0.20	Telephone conference with R.D. Kohut re news inquiry and correspond with Company re same.
05/18/20	R.D. Kohut	0.20	Review WARN issues and conference with S. Jones re same.
05/21/20	R.D. Kohut	0.50	Conference with C. Murray re PTO issues.
Total		23.70	

Document Page 379 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

July 2, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050029211

Client Matter: 46243-15

In the Matter of Insurance

For legal services rendered through May 31, 2020
(see attached Description of Legal Services for detail)

\$ 414.00

Total legal services rendered

\$ 414.00

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Catherine Jun	0.40	1,035.00	414.00
TOTALS	0.40		\$ 414.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/14/20	Catherine Jun	0.40	Correspond with Company re first day relief in insurance motion (.1); review order for same (.3).
Total		0.40	

Document Page 382 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

July 2, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050029212

Client Matter: 46243-16

In the Matter of Utilities

For legal services rendered through May 31, 2020
(see attached Description of Legal Services for detail)

\$ 639.50

Total legal services rendered

\$ 639.50

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Elizabeth Helen Jones	0.20	610.00	122.00
Catherine Jun	0.50	1,035.00	517.50
TOTALS	0.70		\$ 639.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/05/20	Elizabeth Helen Jones	0.20	Correspond with utility provider and Alix re surety bond.
05/20/20	Catherine Jun	0.20	Correspond with K&E team, Alix re trash services, payment.
05/21/20	Catherine Jun	0.30	Correspond with Alix re utilities payments (.2); correspond with trash services provider re same (.1).
Total		0.70	

Document Page 385 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

July 2, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050029213

Client Matter: 46243-17

In the Matter of Tax Issues

For legal services rendered through May 31, 2020
(see attached Description of Legal Services for detail)

\$ 13,412.50

Total legal services rendered

\$ 13,412.50

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Joshua M. Altman	0.50	1,085.00	542.50
Nicholas Warther	13.20	975.00	12,870.00
TOTALS	13.70		\$ 13,412.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/05/20	Nicholas Warther	1.50	Review and revise tax portions of plan and DS (1.1); correspond with K&E team and J. Altman re same (.4).
05/10/20	Nicholas Warther	0.70	Correspond with A. Sexton and D. Ramirez re sizing unpaid tax claims.
05/13/20	Nicholas Warther	0.20	Correspond with K&E team, D. Ramirez re sizing of unpaid tax claims.
05/14/20	Nicholas Warther	2.00	Review and analyze sizing of unpaid tax claims (1.4); correspond with D. Ramirez re same (.6).
05/15/20	Nicholas Warther	2.70	Telephone conference with PwC, Company re analysis for sizing tax claims reserve (2.0); telephone conference with Company and Alix re same (.6); correspond with D. Ramirez re same (.1).
05/19/20	Nicholas Warther	0.50	Correspond with Company, K&E team re questions on escheatment.
05/20/20	Joshua M. Altman	0.50	Conference with Company re escheatment matters.
05/20/20	Nicholas Warther	0.50	Telephone conference with D. Ramirez and J. Altman re escheatment matters.
05/22/20	Nicholas Warther	1.20	Telephone conference with Company, PwC re outstanding tax items and purchase agreement.
05/26/20	Nicholas Warther	0.20	Correspond with K&E team re NOL carryback tax refund.
05/27/20	Nicholas Warther	2.00	Correspond with Pier 1 and K&E team re pursuing certain tax credits (.9); correspond with PwC and K&E team re background on NOL carrybacks (1.1).
05/28/20	Nicholas Warther	1.70	Correspond with K&E team, Pier 1 re retention of firms to pursue tax credits (.6); compile background on NOL carryback refunds for court, corresponding with PwC re the same (1.1).
Total		13.70	

Document Page 388 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

July 2, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050029214

Client Matter: 46243-19

In the Matter of International Issues

For legal services rendered through May 31, 2020
(see attached Description of Legal Services for detail)

\$ 217.00

Total legal services rendered

\$ 217.00

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Joshua M. Altman	0.20	1,085.00	217.00
TOTALS	0.20		\$ 217.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/12/20	Joshua M. Altman	0.20	Correspond with Osler re Canadian matter.
Total		0.20	

Document Page 391 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

July 2, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050029215

Client Matter: 46243-20

In the Matter of Case Administration

For legal services rendered through May 31, 2020
(see attached Description of Legal Services for detail)

\$ 28,144.50

Total legal services rendered

\$ 28,144.50

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Anthony Abate	0.60	340.00	204.00
Joshua M. Altman	12.50	1,085.00	13,562.50
Matt Darch	0.40	1,035.00	414.00
Emily Geier	0.30	1,175.00	352.50
Chris Hinman	1.40	1,085.00	1,519.00
Jacob H. Johnston	0.50	1,075.00	537.50
Catherine Jun	0.10	1,035.00	103.50
R.D. Kohut	3.70	1,175.00	4,347.50
Nick Krislov	1.30	740.00	962.00
Mark McKane, P.C.	0.70	1,405.00	983.50
Melissa Moreno	3.90	610.00	2,379.00
Josh Sussberg, P.C.	1.70	1,635.00	2,779.50
TOTALS	27.10		\$ 28,144.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/01/20	Joshua M. Altman	1.80	Conference with Company, E. Geier re contingency planning matters (.9); research and follow up re same (.9).
05/01/20	Nick Krislov	0.30	Draft, revise weekly case update and correspond with K&E team re same.
05/03/20	Joshua M. Altman	0.60	Revise timeline.
05/03/20	Catherine Jun	0.10	Correspond with J. Altman re NOL order.
05/04/20	Joshua M. Altman	1.30	Conference with E. Geier re case matters, strategy and follow up re same (.9); conference with Company re case matters and follow up re same (.4).
05/05/20	Joshua M. Altman	0.20	Conference with S. Van Aalten re case matters.
05/05/20	Josh Sussberg, P.C.	0.30	Correspond with Company re status.
05/06/20	Chris Hinman	0.20	Conference with A. Lorber re matter and next steps.
05/06/20	R.D. Kohut	3.70	Correspond with C. Murray re WARN Act and termination notice issues (.3); review same (.8); telephone conference with Company re same (.3); conference with J. Altman re same (.3); conference with S. Jones re same (1.1); review and revise notices (.9).
05/06/20	Melissa Moreno	0.50	Research assignment, assumption test in fourth circuit (.2); correspond with K&E team re meeting (.3).
05/06/20	Josh Sussberg, P.C.	0.10	Correspond re status and next steps.
05/07/20	Joshua M. Altman	0.30	Correspond and conference with Company, E. Geier re case strategy matters.
05/07/20	Chris Hinman	0.30	Conference with K&E team and J. Altman re status of matter.
05/07/20	Melissa Moreno	1.00	Correspond with K&E team re next steps (.3); correspond with C. Sterrett re same (.7).
05/08/20	Joshua M. Altman	0.60	Conference with D. Savini re case strategy matters and correspond with C. Sterrett re same (.3); analyze matters re same (.3).
05/08/20	Matt Darch	0.40	Prepare for and attend telephone conference re case status.
05/08/20	Jacob H. Johnston	0.50	Review notice of appeal (.2); strategize re same (.3).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/08/20	Melissa Moreno	1.00	Correspond with K&E team re next steps.
05/11/20	Chris Hinman	0.20	Conference with K&E team and J. Altman re next steps.
05/12/20	Joshua M. Altman	0.50	Comment on agenda and correspond with K&E team re same (.3); comment on motion and correspond with C. Sterrett re same (.2).
05/12/20	Josh Sussberg, P.C.	0.10	Correspond re status.
05/13/20	Josh Sussberg, P.C.	0.10	Correspond re status.
05/14/20	Joshua M. Altman	0.50	Conferences with E. Geier, H. Etlin re term sheet strategy and options.
05/14/20	Chris Hinman	0.50	Review revised due diligence requests (.2); conference with K&E team re same, next steps and strategy (.3).
05/15/20	Joshua M. Altman	1.20	Comment on communications materials and correspond with Company re same (.9); conference with R. McKown re case matters (.3).
05/15/20	Josh Sussberg, P.C.	0.20	Telephone conference and correspond with C. Murray re status.
05/20/20	Joshua M. Altman	2.00	Revise, comment on status update and correspond with C. Sterrett re same (1.1); correspond with C. Sterrett re supplemental motion strategy and research re same (.9).
05/20/20	Melissa Moreno	0.20	Manage diligence requests.
05/20/20	Josh Sussberg, P.C.	0.10	Correspond re status.
05/21/20	Joshua M. Altman	0.60	Revise, comment on status update.
05/21/20	Emily Geier	0.30	Review Zoom hearing notice.
05/21/20	Nick Krislov	0.40	Review, analyze docket updates (.1); draft weekly case status update and correspond with K&E team re same (.3).
05/22/20	Nick Krislov	0.30	Draft, revise weekly status update and correspond with K&E team re same.
05/25/20	Joshua M. Altman	0.30	Conference with E. Geier re wind down, case matters.
05/26/20	Melissa Moreno	1.20	Manage diligence requests and documents in VDR (.8); review IP agreements and draft summary of key IP terms (.4).
05/26/20	Josh Sussberg, P.C.	0.10	Correspond with E. Geier re status.
05/27/20	Anthony Abate	0.30	Compile and distribute wind-down objections.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/27/20	Mark McKane, P.C.	0.70	Strategize with E. Geier, C. Sterrett and J. Johnston re live testimony, witness preparation challenges and next steps.
05/27/20	Josh Sussberg, P.C.	0.10	Correspond re status.
05/28/20	Anthony Abate	0.30	Compile and distribute wind-down objections.
05/28/20	Joshua M. Altman	2.60	Comment on communications materials and correspond with Joele Frank, E. Geier, Company re same (.8); analyze and resolve store closing order objections and comments (1.1); conference and correspond with E. Geier, C. Sterrett re same (.3); conferences and correspond with UCC, DIP lenders re same (.4).
05/28/20	Josh Sussberg, P.C.	0.60	Telephone conference with R. Stark re status and hearing (.2); correspond with K&E team re same (.3); review Hilco/Oaktree 2019 matters (.1).
05/29/20	Chris Hinman	0.20	Correspond with K&E team re status and next steps.
05/29/20	Nick Krislov	0.30	Draft weekly case status report and correspond with K&E team re same.
Total		27.10	

Document Page 396 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

July 2, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050029216

Client Matter: 46243-21

In the Matter of K&E Retention & Fee Applications

For legal services rendered through May 31, 2020
(see attached Description of Legal Services for detail)

\$ 20,543.50

Total legal services rendered

\$ 20,543.50

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
John Ackerman	3.40	265.00	901.00
Joshua M. Altman	2.90	1,085.00	3,146.50
Stephanie Cohen	3.60	740.00	2,664.00
Emily Geier	0.80	1,175.00	940.00
Nick Hafen	2.90	610.00	1,769.00
Elizabeth Helen Jones	1.20	610.00	732.00
Catherine Jun	1.60	1,035.00	1,656.00
Jane A. Komsky	0.70	740.00	518.00
Nick Krislov	1.70	740.00	1,258.00
Andrew Polansky	1.60	740.00	1,184.00
Charles B. Sterrett	5.10	610.00	3,111.00
Alex Warso	3.60	740.00	2,664.00
TOTALS	29.10		\$ 20,543.50

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/04/20	Joshua M. Altman	0.80	Prepare for conference with U.S. Trustee re fees response.
05/04/20	Emily Geier	0.80	Conference with J. Altman re U.S. Trustee issues re K&E fee application (.6); review same (.2).
05/05/20	Stephanie Cohen	2.50	Review, revise April invoice per U.S. Trustee guidelines and for privacy.
05/05/20	Nick Hafen	1.60	Review, revise K&E invoices re privilege, confidentiality, U.S. Trustee guidelines.
05/05/20	Elizabeth Helen Jones	0.70	Review, revise April invoices for compliance with U.S. Trustee guidelines and for privacy.
05/05/20	Catherine Jun	0.20	Correspond with K&E team re monthly invoice.
05/05/20	Nick Krislov	0.20	Revise April invoice for privacy and per U.S. Trustee guidelines.
05/05/20	Andrew Polansky	0.40	Review, revise K&E invoices re privilege, confidentiality, U.S. Trustee guidelines.
05/05/20	Charles B. Sterrett	0.80	Review, revise K&E invoices re privilege, confidentiality, U.S. Trustee guidelines (.7); correspond with S. Cohen, A. Warso re same (.1).
05/06/20	Nick Krislov	0.30	Review, revise April invoices for privacy and per U.S. Trustee guidelines.
05/06/20	Charles B. Sterrett	1.90	Review, revise K&E invoices re privilege, confidentiality, U.S. Trustee guidelines.
05/07/20	Jane A. Komsky	0.40	Review, analyze invoices re U.S. Trustee guidelines, confidentiality, privilege.
05/07/20	Nick Krislov	0.50	Revise April invoices for privacy and U.S. Trustee guidelines (.4); correspond with K&E team re same (.1).
05/07/20	Andrew Polansky	0.40	Review, revise K&E invoices re privilege, confidentiality, U.S. Trustee guidelines.
05/07/20	Alex Warso	2.10	Review, revise K&E invoice re U.S. Trustee guidelines, privilege.
05/09/20	Nick Hafen	1.30	Review, revise K&E invoices re privilege, confidentiality, U.S. Trustee guidelines.
05/09/20	Andrew Polansky	0.80	Review, revise K&E invoices re privilege, confidentiality, U.S. Trustee guidelines.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/09/20	Charles B. Sterrett	0.70	Review, revise K&E invoices re privilege, confidentiality, U.S. Trustee guidelines (.6); correspond with A. Warso re same (.1).
05/09/20	Alex Warso	0.10	Correspond with S. Cohen, K&E team re invoice.
05/10/20	Nick Krislov	0.70	Review, revise April invoice for privacy and per U.S. Trustee guidelines.
05/10/20	Charles B. Sterrett	1.70	Review, revise K&E invoices re privilege, confidentiality, U.S. Trustee guidelines.
05/11/20	Stephanie Cohen	1.10	Review, revise April invoice re confidentiality and U.S. Trustee guidelines.
05/11/20	Elizabeth Helen Jones	0.50	Review April invoices for compliance with U.S. Trustee guidelines (.4); correspond with J. Komsky re same (.1).
05/11/20	Alex Warso	1.40	Review, revise K&E invoice re U.S. Trustee guidelines, privilege.
05/12/20	Jane A. Komsky	0.30	Review, analyze invoice re U.S. Trustee guidelines, confidentiality, privilege.
05/14/20	Joshua M. Altman	0.30	Correspond with J. Sussberg, E. Geier re fees (.1); analyze and respond to objections re same (.2).
05/14/20	Catherine Jun	1.00	Review monthly invoice for compliance with US Trustee guidelines, confidentiality.
05/15/20	Joshua M. Altman	0.50	Conference with U.S. Trustee re fees and follow up re same.
05/15/20	Catherine Jun	0.40	Review, revise monthly invoice for compliance with U.S. Trustee guidelines, confidentiality.
05/18/20	Joshua M. Altman	1.30	Analyze invoice re compliance with applicable rules and confidentiality protocols.
05/30/20	John Ackerman	1.70	Conduct analysis update for supplemental disclosure of creditors/entities submitted as Landlords (Parts 7, 8, 11, 13, 16 & 18).
05/31/20	John Ackerman	1.70	Conduct analysis update for supplemental disclosure of creditors/entities submitted as Investment Bankers, Secured Creditors & Top 100 Unsecured Creditors.
Total		29.10	

Document Page 400 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

July 2, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050029217

Client Matter: 46243-22

In the Matter of Non-K&E Retention and Fee Applications

For legal services rendered through May 31, 2020
(see attached Description of Legal Services for detail)

\$ 9,138.00

Total legal services rendered

\$ 9,138.00

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Joshua M. Altman	0.70	1,085.00	759.50
Emily Geier	2.40	1,175.00	2,820.00
Nick Hafen	0.30	610.00	183.00
Elizabeth Helen Jones	0.40	610.00	244.00
Catherine Jun	4.80	1,035.00	4,968.00
Josh Sussberg, P.C.	0.10	1,635.00	163.50
TOTALS	8.70		\$ 9,138.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/05/20	Catherine Jun	0.20	Correspond with Osler re monthly fee statement.
05/07/20	Catherine Jun	0.90	Conference with Company re E&Y retention (.6); correspond with K&E team re same (.1); correspond with E&Y re same (.2).
05/08/20	Catherine Jun	0.10	Correspond with K&E team re audit requirements, E&Y retention.
05/11/20	Catherine Jun	0.10	Correspond with Kutak, Alix re staffing and compensation report.
05/12/20	Catherine Jun	0.30	Correspond with K&E team, Company re E&Y retention application (.2); correspond with E&Y counsel re same (.1).
05/14/20	Catherine Jun	0.90	Conference and correspond with counsel to E&Y re retention application (.3); conference and correspond with U.S. Trustee re same (.3); correspond with Company re same (.1); correspond with J. Altman re same (.1); correspond with counsel to Guggenheim re monthly fee statement (.1).
05/15/20	Nick Hafen	0.30	Draft supplemental ordinary course professional list (.1); correspond with C. Jun re same (.2).
05/15/20	Catherine Jun	0.20	Correspond with Company re ordinary course professionals retention (.1); correspond with Kutak, K&E team re same (.1).
05/16/20	Josh Sussberg, P.C.	0.10	Correspond re retention matters.
05/18/20	Emily Geier	0.30	Correspond with T. Labuda re Guggenheim fee objection.
05/18/20	Catherine Jun	0.10	Correspond with Company, Kutak re schedule of ordinary course professionals.
05/19/20	Catherine Jun	0.50	Conference and correspond with Company, E&Y, U.S. Trustee re retention application.
05/20/20	Catherine Jun	0.40	Conference and correspond with K&E team, U.S. Trustee re E&Y retention application (.2); correspond with U.S. Trustee, Osler re supplement to fee summary (.1); review same (.1).

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/21/20	Catherine Jun	0.40	Correspond with Kutak, Osler re monthly fee summary (.2); correspond with A&G, Kutak re second monthly fee summary (.1); review same (.1).
05/22/20	Catherine Jun	0.20	Correspond with DIP lenders re requirements (.1); correspond with E&Y counsel, Company re same (.1).
05/23/20	Emily Geier	0.60	Correspond with Guggenheim counsel re fee objection (.3); correspond with J. Williams, K&E team re same (.3).
05/25/20	Emily Geier	0.30	Correspond with Guggenheim re fee objection.
05/27/20	Joshua M. Altman	0.70	Conferences re Guggenheim matters and analyze reply re same.
05/27/20	Emily Geier	1.20	Telephone conference with Guggenheim, K&E team, Sidley re Guggenheim fee objection (.4); review and revise reply re same (.4); correspond with Kutak, K&E team, Sidley re same (.4).
05/27/20	Elizabeth Helen Jones	0.40	Telephone conference with E. Geier, Guggenheim re fee statement objections.
05/27/20	Catherine Jun	0.30	Correspond with K&E team re ordinary course professional (.2); review motion, order for same (.1).
05/28/20	Catherine Jun	0.20	Correspond with N. Warther, Company re ordinary course professional.
Total		8.70	

Document Page 404 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

July 2, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050029219

Client Matter: 46243-24

In the Matter of Committee Matters

For legal services rendered through May 31, 2020
(see attached Description of Legal Services for detail)

\$ 705.00

Total legal services rendered

\$ 705.00

Summary of Hours Billed

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Emily Geier	0.60	1,175.00	705.00
TOTALS	0.60		\$ 705.00

Description of Legal Services

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/15/20	Emily Geier	0.60	Telephone conference and correspond with Committee counsel, J. Altman re term sheet and status.
Total		0.60	

Exhibit J

Detailed Description of Expenses and Disbursements

Document Page 408 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

April 22, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050026435

Client Matter: 46243-23

In the Matter of Expenses

For expenses incurred through March 31, 2020
(see attached Description of Expenses for detail)

\$ 36,104.00

Total expenses incurred

\$ 36,104.00

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026435

Pier 1 Imports, Inc.

Matter Number:

46243-23

Expenses

Description of Expenses

<u>Description</u>	<u>Amount</u>
Third Party Telephone Charges	230.39
Standard Copies or Prints	215.04
Color Copies or Prints	96.25
Scanned Images	19.68
Local Transportation	55.49
Travel Expense	1,093.34
Airfare	2,969.07
Transportation to/from airport	2,730.13
Travel Meals	187.14
Filing Fees	27,363.41
Other Court Costs and Fees	96.00
Computer Database Research	873.00
Overtime Transportation	20.48
Overtime Meals - Attorney	100.00
Document Services Overtime	18.92
Overnight Delivery - Hard	35.66
Total	\$ 36,104.00

Description of Expenses

Third Party Telephone Charges

<u>Date</u>	<u>Description</u>	<u>Amount</u>
03/05/20	Joshua M. Altman - Joshua M. Altman, Internet, Internet usage for client work during personal travel 03/05/2020	11.99
03/09/20	Joshua M. Altman - Joshua M. Altman, Internet, Internet usage for client work during personal travel 03/09/2020	15.00
03/11/20	Jacob H. Johnston - Jacob H. Johnston, Internet, Wi-Fi on the plane for travel to hearing. 03/11/2020	32.99
03/12/20	Joshua M. Altman - Joshua M. Altman, Internet, Internet on the plane. 03/12/2020	9.99
03/12/20	Jacob H. Johnston - Jacob H. Johnston, Internet, Wi-Fi on the plane for travel to hearing. 03/12/2020	28.99
03/13/20	Joshua M. Altman - Joshua M. Altman, Internet, Internet on plane 03/13/2020	8.99
03/31/20	Intrado Enterprise Collaboration Inc - March teleconferences	23.06
03/31/20	Intrado Enterprise Collaboration Inc - Teleconference Services	5.84
03/31/20	Intrado Enterprise Collaboration Inc - Wes Benter	0.94
03/31/20	Intrado Enterprise Collaboration Inc - Telephone conferences	58.62
03/31/20	Intrado Enterprise Collaboration Inc - Conference Calls.	33.98
	Total	230.39

Standard Copies or Prints

<u>Date</u>	<u>Description</u>	<u>Amount</u>
03/02/20	Standard Copies or Prints	1.76
03/03/20	Standard Copies or Prints	1.44
03/03/20	Standard Copies or Prints	5.12
03/03/20	Standard Copies or Prints	1.28
03/03/20	Standard Copies or Prints	19.20
03/04/20	Standard Copies or Prints	9.44
03/05/20	Standard Copies or Prints	11.36
03/05/20	Standard Copies or Prints	0.32
03/05/20	Standard Copies or Prints	3.68
03/06/20	Standard Copies or Prints	0.96
03/09/20	Standard Copies or Prints	0.96
03/09/20	Standard Copies or Prints	0.80
03/09/20	Standard Copies or Prints	3.36
03/09/20	Standard Copies or Prints	7.52
03/10/20	Standard Copies or Prints	22.08
03/10/20	Standard Copies or Prints	17.92
03/10/20	Standard Copies or Prints	33.60
03/10/20	Standard Copies or Prints	6.08
03/10/20	Standard Copies or Prints	10.56
03/11/20	Standard Copies or Prints	0.64
03/11/20	Standard Copies or Prints	0.16
03/11/20	Standard Copies or Prints	2.08
03/12/20	Standard Copies or Prints	0.32
03/12/20	Standard Copies or Prints	1.44
03/12/20	Standard Copies or Prints	4.16
03/12/20	Standard Copies or Prints	1.60
03/12/20	Standard Copies or Prints	45.28
03/12/20	Standard Copies or Prints	0.80
03/13/20	Standard Copies or Prints	1.12
	Total	215.04

Color Copies or Prints

<u>Date</u>	<u>Description</u>	<u>Amount</u>
03/04/20	Color Copies or Prints	21.45
03/09/20	Color Copies or Prints	0.55
03/09/20	Color Copies or Prints	22.00
03/11/20	Color Copies or Prints	2.20
03/12/20	Color Copies or Prints	50.05
	Total	96.25

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026435

Pier 1 Imports, Inc.

Matter Number:

46243-23

Expenses

Scanned Images

<u>Date</u>	<u>Description</u>	<u>Amount</u>
03/04/20	Scanned Images	4.64
03/06/20	Scanned Images	0.80
03/10/20	Scanned Images	7.04
03/10/20	Scanned Images	0.96
03/11/20	Scanned Images	2.08
03/13/20	Scanned Images	3.04
03/16/20	Scanned Images	1.12
	Total	19.68

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026435

Pier 1 Imports, Inc.

Matter Number:

46243-23

Expenses

Local Transportation

<u>Date</u>	<u>Description</u>	<u>Amount</u>
03/12/20	AnnElyse Scarlett Gains - AnnElyse Scarlett Gains, Taxi, Travel to/from Richmond, VA for Court Hearing 03/12/2020	14.84
03/12/20	AnnElyse Scarlett Gains - AnnElyse Scarlett Gains, Taxi, Travel to/from Richmond, VA for Court Hearing 03/12/2020	13.75
03/12/20	AnnElyse Scarlett Gains - AnnElyse Scarlett Gains, Taxi, Travel to/from Richmond, VA for Court Hearing 03/12/2020	7.60
03/13/20	AnnElyse Scarlett Gains - AnnElyse Scarlett Gains, Taxi, Travel to/from Richmond, VA for Court Hearing 03/13/2020	9.83
03/13/20	Joshua M. Altman - Joshua M. Altman, Taxi, Taxi from hotel to court 03/13/2020	9.47
	Total	55.49

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026435

Pier 1 Imports, Inc.

Matter Number:

46243-23

Expenses

Travel Expense

<u>Date</u>	<u>Description</u>	<u>Amount</u>
03/11/20	Jacob H. Johnston - Jacob H. Johnston, Lodging, New York, NY 03/11/2020 to 03/12/2020, Hearing. 03/11/2020	156.35
03/12/20	AnnElyse Scarlett Gains - AnnElyse Scarlett Gains, Lodging, Richmond, VA 03/12/2020 to 03/13/2020, Travel to/from Richmond, VA for Court Hearing 03/12/2020	351.23
03/12/20	Jacob H. Johnston - Jacob H. Johnston, Lodging, Richmond, VA 03/12/2020 to 03/13/2020, Hearing. 03/12/2020	276.45
03/13/20	Joshua M. Altman - Joshua M. Altman, Lodging, Richmond, VA 03/12/2020 to 03/13/2020, Hotel for court hearing 03/13/2020	309.31
	Total	1,093.34

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026435

Pier 1 Imports, Inc.

Matter Number:

46243-23

Expenses

Airfare

<u>Date</u>	<u>Description</u>	<u>Amount</u>
03/09/20	Jacob H. Johnston - Jacob H. Johnston, Airfare, Washington, DC 03/12/2020 to 03/13/2020, Hearing. 03/09/2020	1,122.58
03/09/20	Jacob H. Johnston - Jacob H. Johnston, Agency Fee, Hearing. 03/09/2020	21.00
03/10/20	AnnElyse Scarlett Gains - AnnElyse Scarlett Gains, Rail, Richmond, VA 03/12/2020 to 03/13/2020, Travel to/from Richmond, VA for Court Hearing 03/10/2020	55.20
03/10/20	Joshua M. Altman - Joshua M. Altman, Agency Fee, Travel to Richmond for hearing. 03/10/2020	21.00
03/10/20	Joshua M. Altman - Joshua M. Altman, Airfare, Richmond, VA 03/12/2020 to 03/13/2020, Travel to Richmond for hearing. 03/10/2020	1,159.80
03/10/20	Jacob H. Johnston - Jacob H. Johnston, Airfare, Newark, NJ 03/11/2020 to 03/13/2020, Hearing. 03/10/2020	554.49
03/13/20	AnnElyse Scarlett Gains - AnnElyse Scarlett Gains, Agency Fee, Travel to/from Richmond, VA for Court Hearing 03/13/2020	35.00
	Total	2,969.07

Transportation to/from airport

<u>Date</u>	<u>Description</u>	<u>Amount</u>
03/02/20	BOSTON COACH CORPORATION - CAROLYN MICHELLE KILKENNEY pick up at NEW YORK 601 LEXINGTON AVE NEW YORK NY and drop off at LaGuardia Airport New York NY	215.17
03/02/20	BOSTON COACH CORPORATION - CAROLYN MICHELLE KILKENNEY pick up at LaGuardia Airport New York NY and drop off at NEW YORK 601 LEXINGTON AVE NEW YORK NY	117.27
03/03/20	BOSTON COACH CORPORATION - ANTHONY ABATE pick up at Richmond International Airport Richmond VA and drop off at RICHMOND 901 E BYRD STREET RICHMOND VA	172.59
03/03/20	BOSTON COACH CORPORATION - JOSHUA ALEXANDER SUSSBERG pick up at Richmond International Airport Richmond VA and drop off at Richmond International Airport Richmond VA	382.41
03/03/20	BOSTON COACH CORPORATION - JOSHUA ALEXANDER SUSSBERG pick up at Fort Lauderdale Airport Fort Lauderdale FL and drop off at DELRAY BEACH 16562 GATEWAY BRIDGE DR DELRAY BEACH FL	241.86
03/03/20	BOSTON COACH CORPORATION - MARK EDWARD MCKANE pick up at Richmond International Airport Richmond VA and drop off at RICHMOND 901 E BYRD ST RICHMOND VA	167.59
03/03/20	BOSTON COACH CORPORATION - ELIZABETH HELEN JONES pick up at RICHMOND 101 WEST FRANKLIN STREET RICHMOND VA and drop off at Richmond International Airport Richmond VA	156.42
03/03/20	BOSTON COACH CORPORATION - JOSHUA ALEXANDER SUSSBERG pick up at ORLANDO 10100 DREAM TREE BLVD ORLANDO FL and drop off at Orlando International Airport Orlando FL	126.79
03/10/20	ALL ABOUT CHARTER INC - 02/16/2020 LATONA DANIEL RESIDENCE OAK PARK to ORD UA450	123.64
03/10/20	ALL ABOUT CHARTER INC - 02/16/2020 LATONA DANIEL RIC UA450 to DELTA MARRIOTT RICHMOND DWNTWN RICHMOND	128.90
03/10/20	ALL ABOUT CHARTER INC - 02/19/2020 LATONA DANIEL ORD UA4126 to KE CHI CHICAGO	106.30
03/11/20	Jacob H. Johnston - Jacob H. Johnston, Transportation To/From Airport, Uber from home to SFO. Hearing. 03/11/2020	32.05

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026435

Pier 1 Imports, Inc.

Matter Number:

46243-23

Expenses

03/11/20	Jacob H. Johnston - Jacob H. Johnston, Transportation To/From Airport, Airport to hotel. Hearing. 03/11/2020	49.35
03/12/20	Joshua M. Altman - Joshua M. Altman, Transportation To/From Airport, Transportation from airport in Richmond 03/12/2020	40.58
03/12/20	Joshua M. Altman - Joshua M. Altman, Transportation To/From Airport, Transportation from office to ORD 03/12/2020	81.04
03/12/20	Jacob H. Johnston - Jacob H. Johnston, Transportation To/From Airport, Taxi from hotel to airport. Hearing. 03/12/2020	101.45
03/12/20	Jacob H. Johnston - Jacob H. Johnston, Transportation To/From Airport, Airport to hotel. Hearing. 03/12/2020	19.07
03/12/20	Jacob H. Johnston - Jacob H. Johnston, Transportation To/From Airport, Hotel to airport. Hearing. 03/12/2020	19.55
03/13/20	Joshua M. Altman - Joshua M. Altman, Transportation To/From Airport, Transportation from ORD to home. 03/13/2020	62.92
03/18/20	ALL ABOUT CHARTER INC - 03/12/2020 LATONA DANIEL RIC UA4472 to OTHER PLACE RICHMOND	133.90
03/18/20	ALL ABOUT CHARTER INC - 03/12/2020 LATONA DANIEL RESIDENCE OAK PARK to ORD UA4472	123.64
03/18/20	ALL ABOUT CHARTER INC - 03/13/2020 LATONA DANIEL ORD UA4194 to RESIDENCE OAK PARK	127.64
	Total	2,730.13

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026435

Pier 1 Imports, Inc.

Matter Number:

46243-23

Expenses

Travel Meals

<u>Date</u>	<u>Description</u>	<u>Amount</u>
03/11/20	Jacob H. Johnston - Jacob H. Johnston, Travel Meals, San Francisco, CA Hearing. Jacob H. Johnston 03/11/2020	29.52
03/11/20	Jacob H. Johnston - Jacob H. Johnston, Travel Meals, San Francisco, CA Hearing. Jacob H. Johnston 03/11/2020	4.43
03/12/20	AnnElyse Scarlett Gains - AnnElyse Scarlett Gains, Travel Meals, Richmond, VA Travel to/from Richmond, VA for Court Hearing AnnElyse Scarlett Gains 03/12/2020	22.12
03/12/20	Joshua M. Altman - Joshua M. Altman, Hotel - Travel Meals, Richmond, VA Dinner at hotel Joshua M. Altman 03/12/2020	29.11
03/12/20	Jacob H. Johnston - Jacob H. Johnston, Travel Meals, Richmond, VA Hearing. Jacob H. Johnston 03/12/2020	21.73
03/12/20	Jacob H. Johnston - Jacob H. Johnston, Travel Meals, Newark, NJ Hearing. Jacob H. Johnston 03/12/2020	8.43
03/12/20	Joshua M. Altman - Joshua M. Altman, Travel Meals, Chicago, IL Meal in airport while traveling to hearing. Joshua M. Altman 03/12/2020	10.49
03/12/20	Joshua M. Altman - Joshua M. Altman, Travel Meals, Chicago, IL Meal in airport while traveling to hearing. Joshua M. Altman 03/12/2020	5.15
03/13/20	AnnElyse Scarlett Gains - AnnElyse Scarlett Gains, Travel Meals, Richmond, VA Travel to/from Richmond, VA for Court Hearing AnnElyse Scarlett Gains 03/13/2020	21.90
03/13/20	Joshua M. Altman - Joshua M. Altman, Travel Meals, Richmond, VA Breakfast while traveling Joshua M. Altman 03/13/2020	34.26
	Total	187.14

Filing Fees

<u>Date</u>	<u>Description</u>	<u>Amount</u>
03/02/20	DIRECTOR OF THE US PATENT & TRADEMARK - Official US Patent and Trademark Office filing fees	80.00
03/11/20	Susan D. Golden - Susan D. Golden, Filing Fees, (partial payment) 03/11/2020	10,000.00
03/24/20	Joshua M. Altman - Joshua M. Altman, Filing Fees, Fee for filing legal notices 03/24/2020	15,309.20
03/26/20	Susan D. Golden - Susan D. Golden, Filing Fees, (partial payment) 03/26/2020	1,974.21
	Total	27,363.41

Other Court Costs and Fees

<u>Date</u>	<u>Description</u>	<u>Amount</u>
03/31/20	J&J COURT TRANSCRIBERS INC - Federal Court Daily	96.00
	Total	96.00

Computer Database Research

<u>Date</u>	<u>Description</u>	<u>Amount</u>
03/06/20	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage on 2/17/2020	24.00
03/06/20	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage on 2/11/2020	5.00
03/06/20	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage on 2/6/2020	49.00
03/06/20	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage on 2/22/2020	35.00
03/06/20	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage on 2/14/2020	8.00
03/06/20	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage on 2/25/2020	46.00
03/06/20	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage on 2/17/2020	60.00
03/06/20	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage on 2/17/2020	20.00
03/06/20	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage on 2/16/2020	20.00
03/06/20	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage on 2/18/2020	20.00
03/06/20	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage on 2/17/2020	66.00
03/06/20	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage on 2/27/2020	20.00
03/06/20	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage on 2/25/2020	34.00
03/06/20	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage on 2/16/2020	40.00
03/06/20	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage on 2/9/2020	44.00
03/06/20	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage on 2/26/2020	20.00
03/06/20	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage on 2/11/2020	20.00
03/06/20	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage on 2/17/2020	40.00
03/06/20	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage on 2/10/2020	19.00

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026435

Pier 1 Imports, Inc.

Matter Number:

46243-23

Expenses

03/06/20	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage on 2/5/2020	34.00
03/06/20	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage on 2/11/2020	3.00
03/06/20	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage on 2/16/2020	246.00
	Total	873.00

Overtime Transportation

<u>Date</u>	<u>Description</u>	<u>Amount</u>
03/11/20	Nick Hafen - Nick Hafen, Taxi, transportation 03/11/2020	20.48
	Total	20.48

Legal Services for the Period Ending March 31, 2020

Invoice Number:

1050026435

Pier 1 Imports, Inc.

Matter Number:

46243-23

Expenses

Overtime Meals - Attorney

<u>Date</u>	<u>Description</u>	<u>Amount</u>
03/01/20	SEAMLESS NORTH AMERICA LLC - Komsky Jane - 02/27/2020	20.00
03/01/20	SEAMLESS NORTH AMERICA LLC - Komsky Jane - 02/25/2020	20.00
03/09/20	Elizabeth Helen Jones - Elizabeth Helen Jones, Overtime Meals - Attorney, New York, NY Dinner due late client work in the office. Elizabeth Helen Jones 03/09/2020	20.00
03/10/20	Joshua M. Altman - Joshua M. Altman, Overtime Meals - Attorney, Chicago, IL Overtime meal in office. Joshua M. Altman 03/10/2020	20.00
03/11/20	Nick Hafen - Nick Hafen, Overtime Meals - Attorney, Chicago, IL meal Nick Hafen 03/11/2020	20.00
	Total	100.00

Document Services Overtime

<u>Date</u>	<u>Description</u>	<u>Amount</u>
03/10/20	Word Format/Clean Up. - Sharon Purnell	18.92
	Total	18.92

Overnight Delivery - Hard

<u>Date</u>	<u>Description</u>	<u>Amount</u>
03/02/20	FEDERAL EXPRESS - 777871796618	11.19
03/09/20	FEDERAL EXPRESS - 777940944414	11.37
03/09/20	FEDERAL EXPRESS - 777940847226	13.10
	Total	35.66
TOTAL EXPENSES		\$ 36,104.00

Document Page 428 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

June 5, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050028102

Client Matter: 46243-23

In the Matter of Expenses

For expenses incurred through April 30, 2020
(see attached Description of Expenses for detail)

\$ 34,339.74

Total expenses incurred

\$ 34,339.74

Legal Services for the Period Ending April 30, 2020

Invoice Number:

1050028102

Pier 1 Imports, Inc.

Matter Number:

46243-23

Expenses

Description of Expenses

<u>Description</u>	<u>Amount</u>
Third Party Telephone Charges	796.45
Standard Copies or Prints	7.04
Color Copies or Prints	12.65
Postage	52.70
Local Transportation	39.42
Travel Expense	500.79
Airfare	6,856.63
Transportation to/from airport	721.78
Travel Meals	257.92
Filing Fees	23,216.70
Outside Retrieval Service	96.00
Westlaw Research	1,049.59
Overtime Transportation	24.24
Overtime Meals - Attorney	60.00
Overnight Delivery - Hard	111.63
Computer Database Research - Soft	536.20
Total	\$ 34,339.74

Description of Expenses

Third Party Telephone Charges

<u>Date</u>	<u>Description</u>	<u>Amount</u>
02/29/20	Intrado Enterprise Collaboration Inc - Teleconference services	6.66
02/29/20	Intrado Enterprise Collaboration Inc - Teleconference services	1.78
02/29/20	Intrado Enterprise Collaboration Inc - Teleconference services	1.71
02/29/20	Intrado Enterprise Collaboration Inc - Teleconference	22.83
02/29/20	Intrado Enterprise Collaboration Inc - Teleconference	0.03
02/29/20	Intrado Enterprise Collaboration Inc - Teleconference	2.14
02/29/20	Intrado Enterprise Collaboration Inc - Teleconference	3.20
02/29/20	Intrado Enterprise Collaboration Inc - Teleconference	16.71
02/29/20	Intrado Enterprise Collaboration Inc - Teleconference	4.56
02/29/20	Intrado Enterprise Collaboration Inc - Teleconference	0.05
02/29/20	Intrado Enterprise Collaboration Inc - Teleconference	5.15
02/29/20	Intrado Enterprise Collaboration Inc - Teleconference	3.37
02/29/20	Intrado Enterprise Collaboration Inc - February conference call charges	0.80
02/29/20	Intrado Enterprise Collaboration Inc - Teleconference	2.00
02/29/20	Intrado Enterprise Collaboration Inc - Conference calls	65.02
02/29/20	Intrado Enterprise Collaboration Inc - N. Miller conference call charges for February 2020.	0.63
02/29/20	Intrado Enterprise Collaboration Inc - Outside teleconference	20.43
02/29/20	Intrado Enterprise Collaboration Inc - Telephone conferences	38.12
02/29/20	Intrado Enterprise Collaboration Inc - Teleconference	5.06
03/12/20	Dan Latona - Dan Latona, Internet, Trip to Richmond.	8.99
03/31/20	Intrado Enterprise Collaboration Inc - Conference calls	22.64
03/31/20	Intrado Enterprise Collaboration Inc - Teleconferences	7.56
03/31/20	Intrado Enterprise Collaboration Inc - Teleconference	3.12
03/31/20	Intrado Enterprise Collaboration Inc - Teleconference	0.02
04/02/20	Laura Saal - Laura Saal, Teleconference, Telephonic hearing 04/02/2020	70.00
04/02/20	Ellie Rauch - Ellie Rauch, Teleconference, Telephonic court hearing 04/02/2020	70.00
04/02/20	Ellie Rauch - Ellie Rauch, Teleconference, Telephonic court hearing 04/02/2020	70.00

Legal Services for the Period Ending April 30, 2020

Invoice Number:

1050028102

Pier 1 Imports, Inc.

Matter Number:

46243-23

Expenses

04/02/20	Ellie Rauch - Ellie Rauch, Teleconference, Telephonic court hearing 04/02/2020	70.00
04/07/20	Ellie Rauch - Ellie Rauch, Teleconference, Telephonic court hearing 04/07/2020	70.00
04/29/20	Laura Saal - Laura Saal, Teleconference, Telephonic hearing 04/29/2020	70.00
04/30/20	Intrado Enterprise Collaboration Inc - Telephone conferences	95.97
04/30/20	Intrado Enterprise Collaboration Inc - Polansky 04/2020 TCfs.	4.38
04/30/20	Intrado Enterprise Collaboration Inc - Telephone conferencing service	26.13
04/30/20	Intrado Enterprise Collaboration Inc - teleconference	4.26
04/30/20	Intrado Enterprise Collaboration Inc - Wes Benter	3.13
	Total	796.45

Standard Copies or Prints

<u>Date</u>	<u>Description</u>	<u>Amount</u>
04/14/20	Standard Copies or Prints	0.16
04/14/20	Standard Copies or Prints	6.88
	Total	7.04

Color Copies or Prints

<u>Date</u>	<u>Description</u>	<u>Amount</u>
04/14/20	Color Copies or Prints	6.05
04/14/20	Color Copies or Prints	6.60
	Total	12.65

Postage

<u>Date</u>	<u>Description</u>	<u>Amount</u>
04/14/20	Postage	52.70
	Total	52.70

Local Transportation

<u>Date</u>	<u>Description</u>	<u>Amount</u>
02/17/20	Nick Krislov - Nick Krislov, Taxi, Hearing 02/17/2020	7.44
02/17/20	Nick Krislov - Nick Krislov, Taxi, Hearing 02/17/2020	7.89
02/18/20	Nick Krislov - Nick Krislov, Taxi, Hearing 02/18/2020	7.48
02/19/20	Nick Krislov - Nick Krislov, Taxi, Hearing 02/19/2020	16.61
	Total	39.42

Travel Expense

<u>Date</u>	<u>Description</u>	<u>Amount</u>
02/18/20	Anthony Abate - Anthony Abate, Lodging, Richmond, VA 02/18/2020 to 02/19/2020, Pier 1 hearing in Richmond, VA	180.15
03/12/20	Dan Latona - Dan Latona, Lodging, Richmond, VA 03/12/2020 to 03/13/2020, Trip to Richmond	320.64
	Total	500.79

Airfare

<u>Date</u>	<u>Description</u>	<u>Amount</u>
02/17/20	Mark McKane, P.C. - Mark McKane, Airfare, Richmond, VA 02/17/2020 to 02/18/2020, First Day Hearing.	1,102.59
02/17/20	Mark McKane, P.C. - Mark McKane, Agency Fee, First Day Hearing.	58.00
02/17/20	Anthony Abate - Anthony Abate, Airfare, Richmond, VA 02/17/2020 to 02/19/2020, Pier 1 hearing in Richmond, VA	1,119.80
02/17/20	Anthony Abate - Anthony Abate, Agency Fee, Pier 1 hearing in Richmond, VA	58.00
02/17/20	Catherine Jun - Catherine Jun, Agency Fee, Trip to Richmond.	21.00
02/17/20	Catherine Jun - Catherine Jun, Airfare, Richmond, VA 02/17/2020 to 02/19/2020, Trip to Richmond.	1,119.80
02/18/20	Emily Elizabeth Geier - Emily Elizabeth Geier, Airfare, NYC 02/18/2020 to 02/18/2020, Prepare for and attend first day hearing	548.40
02/18/20	Emily Elizabeth Geier - Emily Elizabeth Geier, Agency Fee, Prepare for and attend first day hearing	58.00
02/18/20	Josh Sussberg, P.C. - Josh Sussberg, Agency Fee, Attend First Day Hearing	58.00
02/18/20	Josh Sussberg, P.C. - Josh Sussberg, Airfare, Fort Lauderdale, FL 02/18/2020 to 02/18/2020, Attend First Day Hearing	454.86
02/18/20	Josh Sussberg, P.C. - Josh Sussberg, Airfare, Richmond, VA 02/18/2020 to 02/18/2020, Attend First Day Hearing	470.98
02/18/20	Josh Sussberg, P.C. - Josh Sussberg, Agency Fee, Attend First Day Hearing	58.00
02/19/20	Elizabeth Helen Jones - Elizabeth Helen Jones, Airfare, New York, NY 02/19/2020 to 02/19/2020, Business trip to VA for client filing	548.40
03/09/20	Dan Latona - Dan Latona, Airfare, Richmond, VA 03/12/2020 to 03/13/2020, Trip to Richmond. 03/09/2020	1,159.80
03/09/20	Dan Latona - Dan Latona, Agency Fee, Trip to Richmond. 03/09/2020	21.00
	Total	6,856.63

Transportation to/from airport

<u>Date</u>	<u>Description</u>	<u>Amount</u>
02/19/20	Nick Krislov - Nick Krislov, Transportation To/From Airport, Hearing 02/19/2020	58.50
02/29/20	WINDY CITY LIMOUSINE - CATHERINE JUN from 2688 to 10000 West O'Hare 02/19/2020	82.75
02/29/20	WINDY CITY LIMOUSINE - ANTHONY ABATE from 2944 to 10000 West O'Hare 02/19/2020	82.75
03/13/20	Dan Latona - Dan Latona, Transportation To/From Airport, Trip to Richmond. 03/13/2020	22.94
03/20/20	BOSTON COACH CORPORATION - ANNELYSE SCARLETT GAINS pick up at RICHMOND 901 E. BYRD STREET RICHMOND VA and drop off at WASHINGTON 3221 VOLTA PLACE NW WASHINGTON DC	474.84
	Total	721.78

Legal Services for the Period Ending April 30, 2020

Invoice Number:

1050028102

Pier 1 Imports, Inc.

Matter Number:

46243-23

Expenses

Travel Meals

<u>Date</u>	<u>Description</u>	<u>Amount</u>
02/18/20	Josh Sussberg, P.C. - Josh Sussberg, Travel Meals, Charlotte, NC Attend first day hearing Josh Sussberg 02/18/2020	10.80
02/18/20	Josh Sussberg, P.C. - Josh Sussberg, Travel Meals, Richmond Attend first day hearing Josh Sussberg 02/18/2020	16.50
02/18/20	Jane A. Komsky - Jane A. Komsky, Hotel - Travel Meals, Richmond, VA Travel meal Jane A. Komsky 02/18/2020	28.92
02/19/20	Nick Krislov - Nick Krislov, Travel Meals, Richmond, VA Hearing Nick Krislov 02/19/2020	12.96
03/12/20	Dan Latona - Dan Latona, Travel Meals, Richmond, VA Trip to Richmond. Dan Latona 03/12/2020	24.00
03/12/20	Dan Latona - Dan Latona, Travel Meals, Chicago, IL Trip to Richmond. Dan Latona 03/12/2020	22.06
03/12/20	Dan Latona - Dan Latona, Travel Meals, Richmond, VA Trip to Richmond. Dan Latona 03/12/2020	100.00
03/13/20	Dan Latona - Dan Latona, Hotel - Travel Meals, Richmond, VA Trip to Richmond. Dan Latona 03/13/2020	18.10
03/13/20	Dan Latona - Dan Latona, Travel Meals, Richmond, VA Trip to Richmond. Dan Latona 03/13/2020	24.58
	Total	257.92

Legal Services for the Period Ending April 30, 2020

Invoice Number:

1050028102

Pier 1 Imports, Inc.

Matter Number:

46243-23

Expenses

Filing Fees

<u>Date</u>	<u>Description</u>	<u>Amount</u>
04/02/20	Mark McKane, P.C. - Mark McKane, Filing Fees, Telephone Court Hearing. 04/02/2020	70.00
04/10/20	Susan D. Golden - Susan D. Golden, Filing Fees, Miller Advertising - Pier 1 Imports, Inc. Bar Date (partial payment) 04/10/2020	10,000.00
04/13/20	Joshua M. Altman - Joshua M. Altman, Filing Fees, Bar Date Publication - partial payment 04/13/2020	11,573.35
04/20/20	Susan D. Golden - Susan D. Golden, Filing Fees, Pier 1 Imports, Inc. Bar Date (partial payment) 04/20/2020	1,573.35
	Total	23,216.70

Outside Retrieval Service

<u>Date</u>	<u>Description</u>	<u>Amount</u>
03/02/20	CT CORPORATION - Outside Retrieval Service	96.00
	Total	96.00

Westlaw Research

<u>Date</u>	<u>Description</u>	<u>Amount</u>
02/17/20	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW Research Charges by Warso, Alex on 2/17/2020	16.97
02/21/20	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW Research Charges by Jones, Elizabeth Helen on 2/21/2020	16.95
02/24/20	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW Research Charges by Jones, Elizabeth Helen on 2/24/2020	16.95
03/03/20	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW Research Charges by Jones, Elizabeth Helen on 3/3/2020	69.00
03/04/20	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW Research Charges by Jones, Elizabeth Helen on 3/4/2020	34.50
03/05/20	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW Research Charges by Warso, Alex on 3/5/2020	43.36
03/06/20	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW Research Charges by Jones, Elizabeth Helen on 3/6/2020	17.25
03/07/20	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW Research Charges by Krislov, Nick Andrew on 3/7/2020	14.73
03/10/20	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW Research Charges by Warso, Alex on 3/10/2020	51.81
03/11/20	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW Research Charges by Sterrett, Charles on 3/11/2020	86.71
03/12/20	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW Research Charges by Sterrett, Charles on 3/12/2020	43.36
03/16/20	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW Research Charges by Sterrett, Charles on 3/16/2020	17.27
03/19/20	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW Research Charges by Jones, Elizabeth Helen on 3/19/2020	103.50
03/25/20	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW Research Charges by Jones, Elizabeth Helen on 3/25/2020	34.50
03/25/20	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW Research Charges by Sterrett, Charles on 3/25/2020	184.90

03/26/20	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW Research Charges by Jones, Elizabeth Helen on 3/26/2020	34.50
03/27/20	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW Research Charges by Jones, Elizabeth Helen on 3/27/2020	86.25
03/29/20	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW Research Charges by Jones, Elizabeth Helen on 3/29/2020	177.08
	Total	1,049.59

Overtime Transportation

<u>Date</u>	<u>Description</u>	<u>Amount</u>
02/20/20	Joshua M. Altman - Joshua M. Altman, Taxi, Overtime transportation from office to home. 02/20/2020	24.24
	Total	24.24

Overtime Meals - Attorney

<u>Date</u>	<u>Description</u>	<u>Amount</u>
02/20/20	Nick Krislov - Nick Krislov, Overtime Meals - Attorney, Chicago, IL meal Nick Krislov 02/20/2020	20.00
02/21/20	Nick Krislov - Nick Krislov, Overtime Meals - Attorney, Chicago, IL meal Nick Krislov 02/21/2020	20.00
02/24/20	Nick Krislov - Nick Krislov, Overtime Meals - Attorney, Chicago, IL meal Nick Krislov 02/24/2020	20.00
	Total	60.00

Overnight Delivery - Hard

<u>Date</u>	<u>Description</u>	<u>Amount</u>
04/20/20	FEDERAL EXPRESS - 770234630097	10.91
04/20/20	FEDERAL EXPRESS - 770234692810	10.91
04/20/20	FEDERAL EXPRESS - 770234566599	10.91
04/20/20	FEDERAL EXPRESS - 770234766561	11.90
04/20/20	FEDERAL EXPRESS - 770234825531	10.91
04/20/20	FEDERAL EXPRESS - 770234439857	10.91
04/20/20	FEDERAL EXPRESS - 770237154755	10.91
04/20/20	FEDERAL EXPRESS - 770234796417	10.91
04/20/20	FEDERAL EXPRESS - 770234507990	10.91
04/20/20	FEDERAL EXPRESS - 770234871162	12.45
	Total	111.63

Computer Database Research - Soft

<u>Date</u>	<u>Description</u>	<u>Amount</u>
02/17/20	PACER Usage for 02/2020	4.90
02/17/20	PACER Usage for 02/2020	13.50
03/01/20	PACER Usage for 03/2020	6.60
03/01/20	PACER Usage for 03/2020	15.40
03/01/20	PACER Usage for 03/2020	157.50
03/01/20	PACER Usage for 03/2020	172.70
03/01/20	PACER Usage for 03/2020	56.00
03/01/20	PACER Usage for 03/2020	9.30
03/01/20	PACER Usage for 03/2020	94.60
03/01/20	PACER Usage for 03/2020	5.70
	Total	536.20
TOTAL EXPENSES		\$ 34,339.74

Document Page 448 of 454
KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

601 Lexington Avenue
New York, NY 10022

FEIN 36-1326630

July 2, 2020

Pier 1 Imports, Inc.
100 Pier 1 Place
Fort Worth, TX 76102

Attn: Ray McKown

Invoice Number: 1050029218

Client Matter: 46243-23

In the Matter of Expenses

For expenses incurred through May 31, 2020
(see attached Description of Expenses for detail)

\$ 1,460.49

Total expenses incurred

\$ 1,460.49

Description of Expenses

<u>Description</u>	<u>Amount</u>
Third Party Telephone Charges	234.50
Computer Database Research	492.00
Westlaw Research	588.45
LexisNexis Research	103.54
Computer Database Research - Soft	42.00
Total	\$ 1,460.49

Description of Expenses

Third Party Telephone Charges

<u>Date</u>	<u>Description</u>	<u>Amount</u>
03/31/20	Intrado Enterprise Collaboration Inc - March 2020 Teleconference	23.09
04/28/20	Ellie Rauch - Ellie Rauch, Teleconference, Telephonic court hearing 04/28/2020	70.00
04/30/20	Intrado Enterprise Collaboration Inc - Conference Calls	4.64
04/30/20	Intrado Enterprise Collaboration Inc - April 2020 Teleconference	6.83
04/30/20	Intrado Enterprise Collaboration Inc - Teleconferences	4.25
05/31/20	Intrado Enterprise Collaboration Inc - Telephone Conferences	29.22
05/31/20	Intrado Enterprise Collaboration Inc - May teleconferences	17.02
05/31/20	Intrado Enterprise Collaboration Inc - conference calls	16.89
05/31/20	Intrado Enterprise Collaboration Inc - March-May 2020 Teleconferences	25.23
05/31/20	Intrado Enterprise Collaboration Inc - Telephone conferencing service	37.33
	Total	234.50

Computer Database Research

<u>Date</u>	<u>Description</u>	<u>Amount</u>
04/13/20	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage on 3/16/2020	8.00
04/13/20	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage on 3/13/2020	24.00
04/13/20	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage on 3/10/2020	20.00
04/13/20	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage on 3/14/2020	18.00
04/13/20	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage on 3/11/2020	107.00
04/13/20	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage on 3/16/2020	40.00
04/13/20	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage on 3/15/2020	33.00
04/13/20	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage on 3/16/2020	20.00
04/13/20	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage on 3/9/2020	23.00
04/13/20	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage on 3/12/2020	40.00
04/13/20	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage on 3/11/2020	96.00
04/13/20	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage on 3/12/2020	20.00
05/05/20	RESTRUCTURING CONCEPTS LLC - Chapter 11 Dockets Usage on 4/3/2020	43.00
	Total	492.00

Westlaw Research

<u>Date</u>	<u>Description</u>	<u>Amount</u>
04/01/20	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW Research Charges by Sterrett, Charles on 4/1/2020	54.09
04/01/20	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW Research Charges by Altman, Josh on 4/1/2020	18.03
04/03/20	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW Research Charges by Khoshsim, Anusheh on 4/3/2020	90.43
04/20/20	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW Research Charges by Altman, Josh on 4/20/2020	18.03
04/21/20	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW Research Charges by Sterrett, Charles on 4/21/2020	15.38
04/27/20	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW Research Charges by Jones, Elizabeth Helen on 4/27/2020	36.02
04/30/20	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW Research Charges by Sterrett, Charles on 4/30/2020	171.86
05/19/20	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW Research Charges by Sterrett, Charles on 5/19/2020	17.53
05/23/20	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW Research Charges by Sterrett, Charles on 5/23/2020	17.53
05/28/20	THOMSON REUTERS - WEST PUBLISHING CORP - WESTLAW Research Charges by Sterrett, Charles on 5/28/2020	149.55
	Total	588.45

LexisNexis Research

<u>Date</u>	<u>Description</u>	<u>Amount</u>
03/16/20	LEXISNEXIS - LexisNexis Research on 3/16/2020 by Charles Sterrett	51.77
05/20/20	LEXISNEXIS - LexisNexis Research on 5/20/2020 by Nick Hafen	51.77
	Total	103.54

Computer Database Research - Soft

<u>Date</u>	<u>Description</u>	<u>Amount</u>
04/01/20	PACER Usage for 04/2020	34.40
04/01/20	PACER Usage for 04/2020	0.90
04/01/20	PACER Usage for 04/2020	0.30
04/01/20	PACER Usage for 04/2020	6.40
	Total	42.00
TOTAL EXPENSES		\$ 1,460.49